

BANGALORE UNIVERSITY**AUDIT REPORT ON THE ACCOUNTS OF THE BANGALORE UNIVERSITY
FOR THE YEAR 1970-71***Dated 19th May 1975*

The audited accounts together with the Auditor's report on the accounts of the Bangalore University for the year 1970-71 are hereby published in the *Karnataka Gazette* as required under section 40 (3) of the Bangalore University Act, 1964.

By Order,
L. SURYA PRASAD
Registrar

Names of the Audit Superintendents

1. Sri Syed Akthar, B.A.
from 14-11-72 to 14-12-1972
2. Sri I. K. Balegidad, B.Com., B.L.
from 15-12-72 to 10-1-1973
3. Sri M. K. Padmanabha Rao, B.Sc. (TEX)
from 11-1-73 to 31-1-1974

Names of the Auditors

1. Sri Veerabhadraswamy, B.A., B.L.
2. Sri T. Venkatarama Reddy, B.A., B.L.
3. Sri C. Srinivas, B.Sc.
4. Sri H. V. Doreswamy, B.Com.

Time taken for Audit

14-11-1972 to 31-1-1974

Name of the Reviewing Officer

Sri M. Subraya Maiya, B.A., B.Com.
Assistant Controller
Special Circle, Bangalore

Dates of Review

9-5-1975 to 13-5-1975

Offices of the Vice-Chancellor, Registrar and Bursar were held by the following during the period covered under audit :

Vice-Chancellor

Sri T. K. Tukol from 1-4-1970 to 31-3-1971

Registrar

Sri T. P. Issar, I.A.S., from 1-4-1970 to 31-3-1971

Bursar

Sri C. Bommegowda from 1-4-1970 to 19-9-1970
Sri D. Thiruvengadam from 20-9-1970 to 31-3-1971

Observations

Reply

PART I—PREVIOUS AUDIT

The previous audit for the year 1969-70 was completed on 27th June 1972 and the report was issued on 6th April 1973. The same together with replies was placed before the Senate as required under Section 40(3) of the Bangalore University Act and also published in *Karnataka Gazette* dated 7th March 1974 Part III-2 pages from 757 to 815.

PART II—CURRENT AUDIT—GENERAL REVIEW

The General Cash Book was not maintained properly during the year 1970-71 also. Amounts deducted from salary bills towards advances and recoveries made in work bills towards deposits, royalty, etc., are not brought to Cash Book. Further Adjustments of N.D.C. Bills are also not brought to account in the Cash Book. The deductions made from bills as well as adjustment of N.D.C. bills should be brought to Cash Book by making contra-entries in red ink both on the receipt and payment sides of the Cash Book and after arriving at the gross receipts and payments, the monthly and annual accounts have to be compiled with reference to the total figures appearing in the General Cash Book.

Some of the omissions and irregularities observed in the previous reports were continued during 1970-71 also.

- (i) Creation of posts without approval of Senate could not be verified as a scale register was not maintained during 1970-71 also.

- (1) The suggestions of audit are now followed.

- (ii) Compilation of receipts with reference to the Bank Schedules of credits instead of departmental figures.

- (1) A special establishment review committee has been formed to go into this question. On receipt of its report, scale and sanctioned cadre strength register would be opened.

- (2) Now, the departmental figures are taken along with Bank schedule for compilation, after due reconciliation.

(iii) *Receipts and Payments.*

Opening Balance Receipts and Payments and C. B. of the University for the year 1970-71 were as follows as per annual accounts compiled by the University :

	Rs.	P.
Opening balance as on 1-4-1970	21,28,562—99	
Total receipts during 70-71	1,53,73,553—95	
Total	1,75,02,116—94	
Total expenditure during 1970-71	1,74,44,173—44	
Closing balance	57,943—50	

- (3) Every care is taken to avoid rush of expenditure at the end of the year. But the payments for bills admitted will have to be made. This is inevitable. However, the audit suggestions will be kept in view.

It was seen from the annual accounts that the total value of cheques remaining uncashed as on 31-3-1971 was Rs. 17,53,060-64. This included amount of cheques of more than six months and immediate action is required to be taken to cancel these uncashed cheques. The

*Observations**Reply*

heavy drawal of funds to the extent of Rs. 17½ lakhs indicates that the expenditure was rushed through on the last closing day of the financial year. This exhibited a lack of a planned programme of expenditure. The University may therefore take steps to avoid recurrence of such procedure and arrange to have a phased method of expenditure spread over throughout the year.

The C.B. of State Huzur Treasury account exhibited in the annual accounts, viz., Rs. 26,172-84 could not be verified as the concerned file was not made available for audit. It was stated that the concerned file has been misplaced which should be traced or the Try. Officer addressed to furnish a copy of schedule of receipts and payments and reconcile the differences, if any, in the balance.

2. The annual accounts for the year 1970-71 duly verified and certified subject to following observations are enclosed to this report (Annexure I). —

- (i) The receipt side of the accounts was compiled with reference to the credits appearing in Bank account instead of compiling the same from departmental figures.
- (ii) The monthly classification sheets as well as abstracts for 1970-71 were not verified and attested by any responsible official of the University. The totals in the Check registers have not been struck. However, this work has been attended to subsequently.
- (iii) The expenditure relating to the U.G.C. Schemes are not correctly exhibited in annual accounts in most of the cases. The actual expenditure relating to the several U.G.C. Schemes including amounts refunded to U.G.C. during 1970-71 works out to Rs. 14,92,736-90 instead of Rs. 15,20,197-95 (*vide* Annexure 2) shown in the annual accounts for 1970-71. There is a difference of Rs. 27,461-05 which has to be reconciled.

Early, the total expenditure (State share) under State Development Schemes for which voucherwise details were furnished to audit, works out to Rs. 19,36,930-82 (*vide* Annexure) while in the annual accounts the expenditure exhibited worked out to Rs. 17,76,616-08. The reason for this difference in allocation of expenditure between State Development grants and other grants may be stated, the differences rectified and intimated to the Assistant Controller, Audit, Bangalore University.

(iv) As per the budget estimates for 1970-71, the University provided for receipt of Rs. 1,81,37,640-00 and expenditure of Rs. 1,81,37,640-00 leaving no C.B. as against which the actual receipts and expenditure amounted to Rs. 1,53,73,553-95 and Rs. 1,74,44,173-44 respectively leaving a closing balance of Rs. 57,943-50.

- (i) Now departmental figures alone are taken in addition to the Bank figures which are reconciled.
- (ii) This has been attended to subsequently.
- (iii) Individual scheme-wise utilisation certificates are obtained from Asst. Controller (Audit). The difference will be reconciled at that time.

The correct statement of expenditure incurred on State Development Schemes has been issued by the Bursar and got duly certified by the Asst. Controller (Audit).

Noted.

Observations

Reply

The major variations between the budgetted figures and actuals as per annual accounts for 1969-70 are noted below:—

Sl. No.	Head of Account	Amount proposed in the budget for 1970-71	Actuals for 1970-71	Difference
A. Receipts				
		Rs.	Rs.	Rs.
I	Grant from State Govt.			
a)	Block Maintenance Grant	33,00,000	45,00,000	12,00,000
b)	Development Grant	5,05,000	26,09,000	21,04,000
c)	Other Grants	7,31,000	1,64,945	5,66,055
II	U. G. C. Grants	17,70,000	2,40,792 (—) 04	15,29,207-96
III	Grants received from other agencies	1,60,000	2,81,952 (—) 02	1,21,952-02
IV	Examination receipts	22,92,000	31,20,520 (—) 17	8,28,520-17
V a)	University Colleges	5,78,000	5,83,695 (—) 13	5,695-13
b)	Constituent Colleges	45,000	97,824 (—) 75	52,824-75
VI	Other fees	1,47,500	1,36,233-24	11,266-76
VII	Miscellaneous receipts	17,500	61,595-20 (—)	44,095-20
VIII	Scholarships & Fellowships	1,23,000	1,55,229-51 (—)	32,229-51
IX	P. F.	1,20,000	189	1,19,811
X	Physical Edn. Dept.	3,500	542	2,958
XI	Convocation	46,500	55,817	(—) 9,317
XII	Interest	60,000	99,285-97 (—)	39,285-97
XIII	University Publication	1,00,000	14,159-26	85,840-74
XIV	University Hostel	70,000	18,500	51,500
XV	University Library	1,000	—	1,000
XVI	University Press	5,000	—	5,000
XVII	University Gardens	1,000	—	1,000
XVIII	University Engg. Division	3,000	700	2,300
XIX	Pension & Leave Salary Contribution	10,000	5,512	4,488
B. Expenditure				
I	General Administration	9,11,500	8,83,584-35	27,915-65
II	Examination charges	16,59,000	16,90,377-50 (—)	31,377-50

		<i>Observations</i>			<i>Reply</i>
		Rs.	Rs.	Rs.	
III	Travelling Allowances	56,000	80,114-53	24,114-53	
IV	University Colleges and Departments				
a)	University College of Engineering	15,46,540	16,00,317-01	53,777-01	
b)	Central College	17,48,100	21,41,286-06	3,93,186-06	
c)	P. G. Dept. of Education	1,18,000	65,664-53	52,335-47	
V	Physical Education and Student Welfare Fund	1,89,000	1,80,203-76	8,796-24	
VI	University Library	7,21,400	5,70,562-85	1,50,837-15	
VII	University Publication	1,70,000	48,675-57	1,21,324-43	
VIII	University Buildings	63,800	3,02,901-14	2,39,101-14	
IX	University Gardens	60,660-93	13,200-00	46,463-93	
X	Taxes & Legal charges	3,60,000	8,815-42	3,51,184-58	
XI	P.F.	45,000	1,55,655-90	1,09,655-90	
XII	University Hostels	—	35,124-54	35,124-54	
XIII	P & LS Contributions	80,000	60,728-00	19,272-00	
XIV	University Guest House	4,000	—	4,000-00	
XV	Dept. under Development Scheme	13,83,800	17,72,839-72	3,89,039-72	
XVI	University Press	2,00,000	—	2,00,000-00	
XVII	Convocation	38,000	65,105-29	27,105-29	
XVIII	University Engg. Dv.	1,66,000	2,09,771-60	57,771-60	
XIX	Scholarships and Research Fellowships	2,13,000	2,70,817-29	57,817-29	
XX	Conferences, Seminars and Extension Lectures	37,000	7,670-26	29,329-74	
XXI	Contribution to capital work	—	35,703-32	35,703-32	
XXII	Contribution to Revenue Fund	2,00,000	—	2,00,000-00	
XXIII	Miscellaneous	2,28,000	1,96,890-23	31,109-77	
	Indian Science Congress	—	20,477-75	20,477-75	

It is suggested that the budget estimates may be framed on a realistic basis in future. Further ratification of the University may be obtained in cases where expenditure has been incurred over and above the budget estimates.

3. Grants from State Government

A Register showing the details of grants received from several sources, expenditure incurred and the balance of grant unutilized was not maintained during 1970-71 also.

(a) Block Grant of Rs. 45,00,000

This is a fixed grant released by the State Government to the University in accordance with the Act. This is a lumpsum grant sanctioned

The feasibility of maintaining such a register would be examined.

*Observations**Reply*

by Government to meet normal expenditure without stipulation of any conditions for its utilisation. The details of grants drawn during 1970-7 are detailed below:

<i>Quarter</i>	<i>Amount</i>	<i>Date of Drawal</i>
I	Rs. 8,25,000.	6-5-1970
II	Rs. 8,25,000	27-7-1970
III	Rs. 6,00,000	10-8-1970
IV	Rs. 11,25,000	13-11-1970
V	Rs. 11,25,000	4-1-1971
	<u>Rs. 45,00,000</u>	

(b) Development Grant of Rs. 19,00,000

Against the development grant of Rs. 19.00 lakhs received from the State Government, a total sum of Rs. 16,20,098-93 was spent on several development schemes including for land acquisition during 1970-71 as detailed in Annexure 3 enclosed to the report leaving an unspent balance of Rs. 2,79,901-07.

Specific sanction of Government was not obtained towards expenditure incurred on the following schemes included in the statement:—

(i) Construction of Arts and Humanities

Block at New Campus Rs. 1,93,372-62

(ii) Construction of Men's Hostel at New Campus

Rs. 67,005-07

(iii) Nursery and Horticulture at New Campus

Rs. 16,720-25

Further award statements were not obtained for Rs. 6,00,000 paid to the Land Acquisition Officer as deposit. The same may be obtained and produced for audit.

(b) Government has been addressed in this matter.

Land Acquisition Officer will also be requested to furnish award statements.

(c) University Grants Commission and other General grants

As per the statement enclosed to this report (Annexure 2) it is seen that the University Grants Commission had sanctioned grants in respect of 75 items aggregating to Rs. 7,93,134-56. These amounts were drawn and credited to University funds and included in the annual accounts prepared by the University. A statement showing the grants received from the University Grants Commission, the extent to which these grants were utilised and the balance available with the University as on 31-3-1971 is enclosed to this report.

The expenditure relating to Summer Institute for College Teachers in Physics included in the statement relates to advances paid to the Director of the Summer Institutes during 1969 and he has not rendered accounts in the form of N.D.C. bills. Action may be taken to adjust the advances by obtaining N. D. C. bills and produce them for P. C. A. Bangalore University, for audit.

(d) Other grants

(i) A grant of Rs. 7,09,000 was received as grant for meeting extra cost on account of introduction of Fourth Plan U.G.C. Scales of Pay as seen from annual accounts for 1970-71 (*vide* G. O. No. ED. 34 UBV 68, dated 20th Jan. 1971 and received on 22nd March 1971 under Cheque No. 027914) and the same has been utilised during 1970-71.

*Observations**Reply*

(ii) Rs. 50,000 was sanctioned by Government in G.O. No. ED 131 ENG 68, dated 15th January 1970 towards State share on National Service Corps and received by the University in State Huzur Treasury CH No. 499154, dated 31st March 1970 and remitted to Bangalore University Funds on 9th April 1970. Out of this grant of 1970-71 and unspent balance of Rs. 50,000 of 1969-70, Rs. 95,369-00 has been paid as advances during 1969-70 and 1970-71 as detailed below :

1969-70	Rs. 36,000-00
1970-71	Rs. 59,369-00
	<u>Rs. 95,369-00</u>

Noted.

These have not been adjusted so far. Action may be taken to get the advances adjusted and the vouchers produced for audit.

(iii) Rs. 1,54,000 was sanctioned by Government in No. ED 44 ENC 70, dated 21st October 1970, in proportion of Rs. 84,000 (Central Government) and Rs. 70,000 (State Government). This was received by the University vide Cheque No. 027914, dated 22nd March 1971 from State Huzur Treasury and remitted to the University Funds on 5th April 1971. No expenditure has been incurred during 1970-71 out of this grant.

(iv) Rs. 3,000 was drawn towards conducting Seminar on Physical Education and this was paid as advance to the Director of Physical Education, Bangalore University. This was adjusted on 4th June 1974.

(v) A sum of Rs. 2,000 was received in Cheque No. 36196, dated 31st March 1971 towards Inter-University Youth Festival and the same was remitted to the University Funds on 7th April 1971 and no expenditure was incurred during 1970-71.

(c) This will be produced to Asst. Controller (Audit) as suggested.

(d) (II) Noted

(vi) (a) Rs. 1,56,045 was sanctioned by Government in G.O. No. ED 5 STI 70, dated 27th April 1970 for Summer School Correspondence Course for High School Teachers during 1970-71 and the amount was received by the University on 20th July 1970. There was unspent balance of Rs. 1,63,546-32 on 1st April 1970 against the total grant of Rs. 3,19,591-32 available during 1970-71. Rs. 46,171-28 was expended during 1970-71. Advance of Rs. 39,050 drawn on A. C. bill was not adjusted during 1970-71. Action may be taken to adjust them, if not already adjusted. There is a balance of Rs. 2,73,420-04 on 31st March 1971.

(b) In addition to the above grant, Rs. 5,900 was sanctioned by the Government in G.O. No. ED 18 STI 70, dated 29th April 1970 to the Summer School Correspondence Course towards Orientation course for supervising of lessons for 1969-70. The grant was received by the University on 10th August 1970 and no expenditure was incurred during 1970-71. This amount was paid as advance during 1970-71, on A. C. bills and not adjusted during 1970-71. Action may be taken to adjust the same, if not already adjusted.

Noted.

PART III

EXPENDITURE AUDIT

4. Establishment

Scale Register denoting various categories of posts was not maintained and therefore, it was not possible to conduct establishment audit against sanctions to the posts. Even the files regarding creation of posts during 1970-71 were not produced for audit. In the absence of these files whether the posts were covered by any sanction and whether the establishment was in excess of sanctioned posts could not be verified in audit.

A special Establishment Review Committee is formed to examine this issue. Its final report is awaited.

*Observations**Reply**5. Connected Records not produced*

(i) Voucher 251, dated 4th May 1970 for Rs. 768-84. Difference of pay paid to Shri B. Nagesh Rao, Assistant Bursar, from 12th September 1966 to 30th April 1970. The fixation of pay of Rs. 325 from 12-9-1966 to 30-4-1970 could not be verified for want of personal file. Hence, the amount of Rs. 768-84 is held under objection.

(i) Concerned files will be produced to the Assistant Controller (Audit).

(ii) Voucher No. 326, dated 8th June 1970 for Rs. 3,040-00. As seen from the Voucher, Rs. 3,040 was paid to Sri S. Kendaraganna Swamy, Assistant Registrar, due to arrears of pay with effect from 20th April 1967 to 31st May 1970 as per University Sanction Order No. EST UO-1 PER, dated 1-7-1970. The file regarding the incumbent was not produced for audit. Hence, Rs. 3,040 is held under objection.

(ii) —do—

(iii) University Order No. EST UCE CPT 2 71, dated 23-1-1971. Creation of the post of Junior Assistant.

(ii) The full details with the file will be produced to the Asst. Controller (Audit).

The following details may be made clear :

- (i) Whether the post has been created by the Vice-Chancellor or Senate ?
- (ii) If the post is created by the Vice-Chancellor, whether the approval of the Syndicate is obtained in the next meeting as required under the Order of Delegation of Powers ?
- (iii) The file may please be produced for next audit.
- (iv) File pertaining to the Revision of Scales of Pay in respect of Dr. C. Naganna, Reader and Head of the Dept. of Geology, together with the resolution of the Syndicate passed at its meeting held on 25/27th August 1969 was not produced for audit.
- (v) Voucher No. 904 Ch No. 008870 & 008871, dated 22-2-1971, for Rs. 821-58

(iii) Will be produced to the Asst. Controller (Audit).

(v) File will be produced to the Asst. Controller (Audit).

As seen from the voucher, it is observed that Sarvashri Harishchandra and B. S. Katakoti were appointed as Lecturers in Electrical Engineering from 11-1-1971. In this connection, the following information was called for and the same was not produced for audit. The same may be supplied now :—

- (1) Whether M. Tech-in Industrial Physics is treated as equivalent to M.E. (Electrical);
- (2) The minimum qualification required for the Lecturer's Post in Electrical Engineering;
- (3) Whether applications were called for by giving due publicity to the post ;
- (4) Whether no. M. E. (Electrical) had applied for the post the entire file may be made available at the time of review.

6. Sanction of Senate wanting

Order No. EST/3/APT/68, dated 27th August 1969 sanction of special pay of Rs. 200 to the Controller of Examinations for doing the duties of the Controller of Examinations.

As seen from the Statutes and Ordinances of Bangalore University (Statutes 6 p 58), the Controller of Examinations shall be entitled to such salary in the scale of pay of Rs. 700-40-1100 as the Syndicate may fix. The special pay of Rs 200 is not attached to the post of Controller of Examinations. Therefore, sanction of the Senate is required to admit the claim in audit. Pending production of same Rs. 2,400 paid to him from 1-4-1970 to 31-3-1971 (bdi) as special pay is held under objection.

case, the Syndicate sanctioned a special pay of Rs. 200 to the Controller of Examination who was denied of examination remuneration.

Observations

Reply

7. *Acquittance Roll*

In the acquittance roll, the sanctions of the University creating the posts have not been noted. Even on the pay bills the sanctions have not been noted. Whether the posts are temporary or permanent, also have not been noted. In the absence of these whether the posts for which pay and allowances have been paid are covered by sanctions or not could not be verified in audit.

7. Noted.

8. (i) *Excess payment of Salary, etc.*

Voucher No. 599, dated 25-5-1970 for Rs. 6,846-33, arrears of Pay and Allowances of Central College due to revision of scales of pay from 1-1-1970.

8. (i) Action will be taken to recover the excess amount after verification.

As verified from the voucher, it is observed that the pay of Sri Mallikarjuniah, Assistant, has been fixed at Rs. 168 p.m. and his basic pay was Rs. 140 on 1-1-1970. The difference of pay at Rs. 30 has been drawn and disbursed to him instead of Rs. 28 p.m. which is due to him. Hence, difference of pay and CCA and HRA drawn and paid to him from 1-1-1970 to end of April 1970 in excess of due may be recovered and credited to University funds under intimation to audit.

(ii) Page 81 of 1970-71 supplemental pay bill for March 1970.

(ii) do

Smt. B. Rajakumari was appointed as Second Grade Typist in Order No. PET UO No. EST APT 3 (A) 69-70, dated 22-1-1970 and she reported for duty on the forenoon of 27th January 1970. A sum of Rs. 32-65 was drawn and paid as leave salary for 7th, 8th, 22nd, 26th & 27th of March 1970. She is entitled for only one day's E.L. as she had worked for 39 days from the date of report and C.L. cannot be combined with any other leave. Hence, extraordinary leave has to be given on 8th, 26th and 27th March 1970. Hence, pay and allowances for 3 days amounting to Rs. 19-60 is objected for recovery. The same may be recovered and credited to University funds. Leave for 21-2-1970 was not also sanctioned. Hence, Rs. 6-75 paid to her for that day is held under objection.

(iii) Rs. 182-40 was paid to Sri K. N. Narasimhamurthy Rao, Stenographer on 28-9-1970 being arrears of salary due to him due to fixation of pay in the revised scales of pay from 1-1-1970 to 6-5-1970. His pay was fixed at Rs. 260 p.m. Before fixation of pay he was drawing a pay of Rs. 240 and he was drawing Rs. 12 CCA. Even for Rs. 260 the CCA admissible is Rs. 12 as the maximum admissible for Rs. 260 is also Rs. 12. Hence difference of CCA paid to him at Rs. 00-50 per month and also difference of HRA of Rs. 1-50 paid to him is also objected for recovery as the HRA admissible was Rs. 14-40 instead of Rs. 15-90 paid to him. The total amount of Rs. 4-62 is objected for recovery. The same may please be recovered and credit pointed out to audit.

Action will be taken to address Director of Collegiate Education to recover the excess amount of Rs. 4-62.

(iv) Shri N. B. Gangadharappa, Accounts Superintendent, was paid Rs. 19-50 (Acquittance Roll Page 63 of Administration Branch) in the supplemental pay bill for January 1971 being difference of deputation allowance and charge allowance for doing the duties of Assistant Controller consequent on Shri Girigowda, Assistant Controller, proceeded on leave, due to revision of scales of pay of the Assistant Controller from Rs. 350 to Rs 400 p.m. Shri Gangadharappa was getting a pay of Rs. 290 p.m. in the revised scales of pay as Superintendent and Rs. 35 as charge allowance. Due to the revision of Asst. Controller's pay from Rs. 350 to Rs 400 p.m. he is entitled for Rs. 290 + 40 (charge allowance).

(vi) Secretary, Turf Club, will be requested to recover Rs. 9.46 from this official who is now working there to remit to Bangalore University funds.

*Observations**Reply*

The deputation allowance for that amount will be Rs. 65 p.m. by rounding it to lower multiple of Rs. 5 at 20% of pay + charge allowance. But, he was paid deputation allowance at Rs. 70 p.m. Hence excess of deputation allowance paid to him from 16-2-70 to 12-4-1970 amounting to Rs. 9-46 is objected for recovery.

(v) Acquittance Roll pages 30 and 71

As verified from the acquittance roll page No. 30 (pay bill for February, 1970), Smt. E. Prema was appointed temporarily as Typist vide University Order No. EST APT 3 (A) 69-70, dated 20-2-1970 (against the vacancy of Smt. H. L. Sridevi, resigned on 18-2-1970) reported for duty on 24-2-1970 F. N. She was sanctioned two days' E.L. on 7th and 8th of March 1970. Pay and allowances for those two days have been paid on 5-4-1970 (page 71). The incumbent has not earned any leave for those days. Hence pay and allowances amounting to Rs. 13.05 for those days are objected to for recovery. The same may be recovered and credited to University funds.

8 (v) Action will be taken to recover

9. Reimbursement of Leave Salary from Government

(i) Shri K.N. Narasimhamurthy Rao, Stenographer, was sanctioned Earned Leave for 90 days + 27 days from 7-5-1970 to 31-8-1970 and his services were repatriated to Government after the expiry of the leave. The leave salary has been paid by the University funds instead of from Government funds as the official was working in the Bangalore University on terms and conditions of foreign employment. As leave salary and pension contribution were being paid on his behalf by the University, the leave salary has to be paid by the Government. Hence, the leave salary paid to him may be got reimbursed from Government and credited to University funds.

9 (i) Been action has taken to get reimbursement from Government.

(ii) Shri M. G. Giri Gowda was paid a leave salary of Rs. 394-14 on April 1970 (Acq. Page 107, Supplemental bill for April 1970) on 1-5-1970. Whether the same was reimbursed from the parent department may be stated. If not, action may be taken to get the same from Government funds and credit particulars pointed to audit.

-do-

10. Failure to record the necessary Certificates

(i) As verified from the acquittance roll page 250, Rs. 1,952 being the Festival Advance was drawn and disbursed to the officials but the required certificates were not recorded. Such irregularities may please be avoided in future.

(i) Noted.

(ii) Similarly in case of Festival Advances for Rs. 325 (page 260) and Rs. 1,610 (page 284) the required certificates were not recorded.

(ii) Since recorded.

11. Drawal of Bicycle Advance and recoveries

Certain omissions as pointed out to the Bursar were noticed in the maintenance of the advance (F. A. etc) register. The details of recoveries, balances outstanding etc., as on 31-3-1971 are not worked out and attested by the drawing officer. The registers may be maintained correctly and balances struck from time to time.

11. Will be maintained as suggested.

Observations

Reply

AUDIT OF T. A. BILLS

12 (i) Excess payment in T. A. bills

Vr. No. 303, dated 19-7-70 for Rs. 224-40 : T. A. bill of Sri T. S. Rama Rao.

Whether the University of Mysore knew that Sri T. S. Rama Rao was assigned work at Bangalore from 20-4-1970 to 1-5-1970 may be stated. If the Mysore University had known this, the to and fro charges from Bangalore to Suratkal and return to Bangalore from 24th to 26th has to be met by the University of Mysore as he has performed the journey in connection with the work of the Mysore University. If not, the T. A. charges have to be met by the examiner as Bangalore University cannot pay T. A. charges for the work connected with Mysore University. Hence, Rs. 52-20 is objected to for recovery.

12. (i) Mysore University will be requested to reimburse this amount.

(ii) Vr. No. 564-19-12-70 for Rs. 438-35

Sri Krishnaiah Setty, Prof. of Mechanical Engineering, Karnataka Regional Engineering College of Suratkal, was paid road mileage of Rs. 99-60 for his journey on 3-11-1970 at Re. 0-36 paise for 260 miles. Amount due will be Rs. 93-60 and not Rs. 99-60. Hence Rs. 6 on each way, i.e., Rs. 24 for entire journeys is objected for recovery.

(ii) Will be recovered out of next bill of this Professor

The road distance from Mangalore to Bangalore via Hassan will be 230 miles and excess of road mileage of Rs. 10-80 for each way i.e., Rs. 43-20 is also objected for recovery.

(iii) Vr. No. 952 & 453 dated 25-2-1971 for Rs. 1408-00

As seen from the voucher, Rs. 1,408 was paid to Sri M. K. Subramaniam, Administrative Officer, I. I. M., Ahmadabad, towards T. A. and D. A. for attending the first meeting of the Planning Committee relating to the new Institute of Management in Bangalore. The following points may be made clear :

(iii) This aspect would be examined and decision of the competent authority will be informed to the Audit.

1) Whether sanction of the competent authority for the payment of Rs. 1,408 was obtained and if so, a copy of the same may be produced.

2) The reasons for not obtaining regular T. A. bill in the prescribed form noting date and timings of journeys purpose, etc. The Air tickets given are not enclosed to the bill.

3) Rs. 64 was paid to the Officer towards taxi expenses at Bombay from airport to residence and back both forward and return journeys; as the journey in Bombay has nothing to do with University work, Rs. 64 is objected for recovery.

(iv) Voucher No. 666 for May 1970. Ch. No. 488317/25-5-1970

T.A. bill of Shri G.V. Anjanappa, Advocate and Senate member, for attending Senate meeting on 21-5-1970.

(iv) Will be recovered out of next bill.

The distance from Chitradurga to Bangalore viz Chikkajajur is 196 miles and incidental charge at Re. 00-04 per mile will be Rs. 7-84 and not Rs. 11-64 as claimed and paid. Hence, excess of Rs. 3-80 is objected to for recovery.

(v) Voucher No. 790 for May 1970 for Rs. 153-30—T.A. Bill of Dr. G. C. Chandrashekar, Professor of Pharmacology, Karnataka Medical College, Hubli, to conduct practical and viva-voce examinations on 26th and 27th of May 1970 at Bangalore Medical College, Bangalore.

(v) do

*Observations**Reply*

The incidental charges at Rs. 00-04 per mile for 293 miles will be Rs. 11-72 each way and excess of incidental charges of Rs. 11-72 paid is objected for recovery.

(vi) Voucher No. 410 for June 1970 for Rs. 123-00

(vi) Will be recovered out of next bill.

T. A. bill of Dr. Gopalakrishna Urs for attending Practical examination II M.B. Part I at Bangalore Medical College and St. John's Medical College for May 1970 for Rs. 120-60.

The incidental charges for 208 miles at Rs. 00-04 per mile will be Rs. 8-32 and Rs. 12-30 paid. Hence, excess of incidental charges paid for both ways amounting to Rs. 7-96 is objected for recovery.

(vii) Voucher No. 412 for June 70 for Re. 154. T.A. bill of Sri K. G. Subramanya Bhatta. Excess of incidental charges of Rs. 10-56 is objected for recovery.

(vii) do

(viii) Voucher No. 509 for July 70 for Rs. 177. T. A. Bill of Shri B. Ramesh Pai, Reader, Engineering College, Manipal, South Kanara, for conducting practical examinations of May, June 1970.

(viii) do

The examiner has returned to Udupi on 2nd June and on 4th he made a journey to Bangalore to resume his work of examination at Bangalore. He could have halted at Bangalore on 3rd instead of returning to Udupi and claimed D.A. Therefore, D. A. may be allowed for the journey days and Rs. 58-20 is objected for recovery.

13—(i) Voucher No. 735 May 1970 Payment of T. A. to Sri Sen Gupta, Professor of Philosophy.

13 (i) Vice-Chancellor's Orders sanctioning the T. A. claims of Shri Sen Gupta from his home town to Bangalore was obtained.

The reply furnished to the Audit Enquiry 25, 70-71 cannot be accepted. Special sanction of Syndicate is required to admit the claim in audit as it is not clear whether the examiner has stated that he would be in home town during the time of examination and T.A. has to be paid from Calcutta (home town) to Bangalore to conduct the examination and he was appointed as Examiner after taking into consideration his absence from Davanagere. T.A. has to be paid from his home town to Bangalore.

(ii) Voucher No. 711 for December 1970 Ch. No. 600049/26-12-1970. Transfer T. A. Bill of Shri J. Mallappa, Gazetted Lecturer, Visvesvaraya College of Engineering, Bangalore.

(ii) D. tails would be ascertained and furnished.

The official has transported the scooter from Davanagere to Bangalore at University cost and Rs. 26-40 has been paid to him. The charges for transporting the vehicle can be paid by the University if the vehicle is useful to discharge the work efficiently in the new post *vide* Rule 532. Hence, a certificate from the Head of the Institution to the effect that the vehicle is useful to discharge the work efficiently in the new post may be recorded in the T. A. Bill to admit the claim in audit. Rs. 26-40 is held under objection pending receipt of certificate.

(iii) V. R. No. 868 for November 1970. Shri T. P. Issar was paid Rs. 1,223 being charges for transportation of his car from Delhi to Bangalore. A certificate to the effect that the vehicle is useful to discharge the work efficiently in the new post may be given by the competent authority to admit the claim in audit. When the University has provided a staff car to the Registrar, the necessity of the Registrar to use his own car for working efficiently as Registrar may be stated. Pending replies, Rs. 1,223 is held under objection.

Observations

(iv) Voucher No. 414 for Rs. 250 for May 1970. Shri K. N. Subba Reddy, Senate Member, was paid Rs. 250 being sitting fees for attending Senate meetings. The attendance of the member on 7th March 1970 is not supported by the statements of members who attended the meeting and sent by the Registrar. Hence, Rs. 25 paid to him is objected for recovery.

(v) Voucher No. 680 for May 1970 for Rs. 1,272. T. A. bill of Shri A. N. Agarwala, Dean, Faculty of Commerce, University of Allahabad, for May 1970 for Rs. 1,272. The reasons for the return journey via Bombay and Delhi to Allahabad are not furnished. In the absence of sanction of competent authority for the deviation in route other than recognised route, the excess of air-fare of Rs. 96 paid to him is objected for recovery.

14 Excess Payment of Daily Allowance for Journey By Train

(i) Voucher No. 720 for May 1970 for Rs. 195-90 T.A. Bill of Dr. M. S. Channaveeraiah, Professor of Botany, Karnataka University, for May 1970 for Rs. 195-90.

D. A. for 8th and 13th will be $\frac{1}{2}$ D. A. on those days as they are days of arrival and departure respectively from out-station and full D. A. is admissible from 9th May 1970 to 19th May 1970 (B. D. I). Hence, excess of D.A. for one day, i.e., $\frac{1}{2}$ on 8th and $\frac{1}{2}$ on 19th is objected for recovery. Rs. 5-50 may be recovered and credited to University funds.

(ii) Voucher No. 321, dated 6th June 1970 for Rs. 75-01.

T. A. Bill of Shri G. S. Kumaraswamy for April 1970. Only $\frac{1}{2}$ D.A. is admissible on 22nd and 24th as they are days of arrival and departure respectively. Hence, Rs. 10 paid in excess is objected for recovery.

(iii) Voucher No. 710, dated 27th June 1970. T. A. Bill of Dr. A. J. Narendran, Associate Professor of Surgery, Karnataka Medical College, Hubli, for conducting clinical and viva voce on 27th January 1970.

The Examiner is entitled for $\frac{1}{2}$ D. A. on 26th and $\frac{1}{2}$ D. A. on 27th as they are days of arrival and departure respectively and hence excess of Rs. 5 paid is objected for recovery.

15 (i) Clarifications— Provision and Authority Wanting

Vr. No.	Amount		Name
	Rs.	P.	
1. 660/27-4-1970	43	70	Dr. Ganapathy, Member, Board of Appt.
2. 661/29-4-1970	40	25	Prof. Abid Ali
3. 662/29-4-1970	20	25	Sri B. K. Ramaiah, Chairman, Board of Studies
4. 663/29-4-1970	20	08	Board of Studies in Medicine

The above payments required clarification on the following points :—

1) Whether the Board members of various faculties are entitled for sitting fees and T. A. and D. A. for attending Board meetings. If so, the relevant rules under which these charges are payable may be intimated.

Reply

(iv) The records will be verified to take the final action.

(v) Competent sanction of the Vice-Chancellor is obtained for this deviation in route.

14 (i) Noted for recovery.

(ii) Noted for recovery

(iii) Noted for recovery

1 (1) Boards of Studies and faculties are as much authorities of the University as the Senate, Syndicate & Academic Council.

*Observations**Reply*

(2) Any specific provision in the rules or regulations or in the Act may be produced for payment of Hotel charges, arranging of refreshments to the members.

(3) The prescribed rate of sitting fees, T. A. and D. A. for the members including Chairman may be intimated.

(ii) In case of Sri Y. Ramachandra, Syndicate Member, Member of Board of Studies, etc., sitting fees as prescribed for attending meetings of Senate and Syndicate were paid. But, the provision under which such claims admitted and paid is not made clear. The rates of remuneration to be paid for attending meetings other than Senate and Syndicate have not been produced for audit. In the absence of the same, whether sitting fees paid for those items of claims are in order or not could not be verified during audit.

(ii) Boards of Studies & faculties are as much authorities of the University as the Senate Syndicate & Academic Council.

16 (a) Audit of Remunerations paid to Examiners for conducting Various Examinations

The Watch Register maintained for this purpose is not kept in a proper form and there is much scope for double claims being admitted by the Bursar. Hence, the register may be maintained in a correct form after consulting P. C. A. C., in the matter.

16 (a) The Register is maintained after consultation with Assistant Controller. Audit.

In the statements received from the Controller of Examinations nothing the names of the examiners appointed for conducting various examinations and the number of answer books valued, etc., the corrections are not attested by the responsible officers in many instances. In some cases, the corrections seem to have been effected after seeing the claims received from the examiners. In the best interest of the University, it is suggested that the number of papers allotted to each examiner is written in words instead of figures only and the number of corrections in each page is noted at the end of the sheet duly attested by a responsible officer. Instead of sending statements from the Examination Section, it is suggested that the remuneration bills may be countersigned by the Controller of Examinations and also increased work in typing the statements etc. As seen from the remuneration bills, it is observed that the staff of Examination Section and constituent colleges have been drafted for examination work and extra remunerations have been paid for clerical and miscellaneous examination work. In this connection, the following points may be clarified:

(1) The officials drafted are whole-time servants of the University and the examination work is also done during office hours;

(2) Usually, the examinations are conducted during vacation to the Colleges and the work in the Colleges will be light and justification for the payment of extra remuneration;

(3) Whether the cost of conducting the examinations can be minimised has to be examined and the cost reduced in view of the overall expenditure during 1970-71 was more than the income for 1970-71.

b) (i) Details Wanting

Voucher No. 343, dated 8th May 1970 for Rs. 732-50-Remuneration bill of Sri Narayana Reddy for M. B. B. S. Examination of March 1969 for Rs. 732-50.

(1) It is not correct to say that the University servants have done examination work only during Office hours. The nature of examination work requires attendance early morning, late evening and even on holidays.

(2 & 3) This is not correct statement.

16 b) (i) The statement and other details will be furnished to Assistant Controller (Audit).

*Observations**Reply*

As seen from the above voucher, 110 students were examined and Rs. 330 was paid as remuneration for conducting viva-voce examination to those students. The Bursar of the University has been requested to intimate the number of batches to which examination was conducted. But, he has not furnished the same. Unless the number of batches conducted by the Examiner is given, it is not possible to verify whether Rs. 330 paid on the basis of candidates is in order. Hence, Rs. 330 paid is held under objection pending receipt of this information.

(ii) Voucher No. 1146, dated 28th September 1970 for Rs. 120-00. Shri N. Raghavachar, R. C. College of Commerce, Bangalore, paid Rs. 120 to act as Liaison Officer between the University Office and the Chief Tabulator in accordance with the Letter No. EX CONT MISC 7 TAB/70,11816. The provision under which the Controller sanctioned for the payment of this item which has not been approved by the Syndicate may be stated. If it has been sanctioned by the Syndicate, a copy of such sanction may be produced for audit. Pending receipt of same, Rs. 120 is held under objection.

(iii) Voucher No. 483 Ch No. 572230, dated 12-11-1970 for Rs. 200.

Incidental charges to Chairman for practicals paid to Sri M. S. Ramachandra Rao. The nature of the claim may be stated. The payment of incidental charges incurred by the official has to be supported by sub-vouchers noting the details of expenditure. Whether the incidental charges paid are for purchase of chemicals and other materials required for conducting examination which were not provided by the University or it is meant for payment of wages to casual labour employed for urgent works or for meeting postal charges have not been noted in the bill. Pending receipt of information of all these points, Rs. 200 paid is held under objection.

(iv) B. R. No. 4031, dated 3rd July 1971, Voucher No. Nil, Ch No. 581151, dated 25th November 1970 for Rs. 90. Incidental charges of Rs. 90-00 paid to Shri. C. Kempaiah, Visvesvaraya College of Engineering, is held under objection for want of details pointed out against Voucher No. 483 of 12th November 1970, Para No. 16 (b) (iii) above.

(c) *Provision and authority wanting for payment of Conveyance and incidental charges to examiners.*

(i) Voucher No. 610, dated 22nd May 1970 for Rs. 112-25 Conveyance charges paid to Shri V. N. Jere, Reader in Mathematics.

As seen from the bills, it is noticed that conveyance charges of Rs. 112-25 was paid to the Reader for conveyance of question papers from Government Press to the place of examination. In this connection, the following information was called for and it was not furnished :

(1) The provision and the authority under which the conveyance charges were paid ;

(2) As per existing orders, only Rs. 5-00 may be paid for supervision of printing of question papers ;

(3) Whether conveyance charges have to be met from residence to press for fetching question papers and on to the place of examination.

Unless provisions are made by competent authority, this expenditure cannot be admitted in audit. Rs. 112-25 is held under objection.

(ii) This has been sanctioned by Vice-Chancellor who is the competent authority. Hence, it may be dropped.

(iii) It is an accepted, sanctioned procedure to give incidental charges to Chairman for practicals.

16 (iv) Same as (iii).

(i) As per University Sanction Order EX CON SUPT. II MIS 70/6917, dated 3rd April 1970 conveyance charges are paid

*Observations**Reply*

(ii) Voucher No. 800 CH. No. 537526, dated 17-9-1970 For Rs. 15-00

(ii) As per University Sanction Order EX CON SUPT. II MIS 70/6917, dated 3rd April 1970, conveyance charges are paid.

Shri C. L. Gopinatha Rao, Lecturer in Education, M. E. S. College, Malleswaram, Bangalore, being conveyance charges for attending the meeting of the Co-ordination Board held on 18th, 19th and 20th of February 1970 :

(1) Provision under which conveyance charges were paid ;

(2) The vouchers obtained from the hirers of the conveyances denoting the rate per km, the distance travelled and additional amount paid as per meter have not been enclosed to the bills ;

(3) For attending meeting in M. E. S. Teachers' College, Bangalore, on 18th February 1970, the Lecturer of the same College, i.e., Shri. Gopinatha Rao, was paid Rs. 5-00. Whether there is any provision for payment of conveyance charges of Rs. 5-00 when the place of working and place of meeting are one and the same. Pending satisfactory replies, Rs. 15-00 is held under objection.

(iii) Voucher No. 801, dated 17th September 1970 for Rs. 15.

(iii) —do—

For the reasons noted against Voucher No. 800, dated 17th September 1970 Rs. 15 paid is held under objection.

(iv) Voucher No. 301/Ch. No. 559808, dated 8-10-1970 for Rs 36.

(iv) —do—

Rs. 36 was paid as conveyance charges to Smt. Kamalamma, Lecturer, Government College, Bangalore, for attending to printing and for collection of question papers at Government Press and its distribution at the Vanivilas Institute as an External Superintendent for XI Standard Examinations on April 1970. The following observations are made:—

(1) The authority under which the conveyance charges have been paid from the residence to Government Press instead of from the place of her office to Government Press may be stated ;

(2) The reasons furnished by the Bursar of the Bangalore University cannot be accepted as they are only reasons and not the authority sanctioning T.A. Claims. If T.A. has to be paid for such work approval of Syndicate for such items of claims may be obtained and produced for audit to admit the claim in audit from residence to Government Press. Pending receipt of authority, Rs. 36 paid is held under objection.

(v) Voucher No. 1051, dated 27th November 1970 for Rs. 262.

(v) —do—

As seen from the Voucher, it is noticed that Rs. 175 was paid to the Principal, Christ College, Bangalore, towards taxi-hire charges for bringing question papers and taking answer papers. It is stated that additional contingency is permissible according to Order No. EX/CON SUPT 2 MISC 70, dated 3rd April 1970. The copy of the Order was not produced for verification. The receipts produced are not supported by the acknowledgments from the taxi-drivers with vehicle number, the date on which taxi was hired, the kilometres run and the cost per each trip. The authority for incurring such expenditure with relevant provision of M.C.S.R. or any other rules framed on this behalf has not been produced for audit. Pending receipt of these informations, Rs. 175 paid in this behalf is held under objection.

*Observations**Reply*

(vi) Voucher No. 608 and 609 for February 1971 for Rs. 57 and for Rs. 45.

(vi) As per University Sanction Order EX CON SUPT. II MIS 70-1917, dated 3rd April 1970 conveyance charges are paid.

Sriyuths M.V. Keshava Rao, External Superintendent & S. Laxmana Reddy, Reader in Electrical Engineering, have been paid conveyance charges from their residences to place of examination for attending to examination work. The resolution of the Syndicate, sanctioning these items of work is necessary to admit the claim in audit.

(vii) Ch. No. 024836, dated 17th March 1971 - Conveyance charge bill of Smt. Lalitha Rao for Rs. 9-60.

(vii) —do—

Ch. No. 024831, dated 17th March 1971 - Conveyance charge bill of Shri K. M. Ranganna.

The conveyance charges are paid to the Examiners for carrying answer paper bundles to their houses from the place of examination. The authority under which those claims are made are not forthcoming. The same may be produced for audit.

(viii) Voucher No. 749/Ch. No. 537480, dated 16-9-1970 for Rs. 5.

(viii) —do—

Conveyance charges of Rs. 5 paid to Sri B. V. Ranganathan for attending Board of Appointment meeting on 16th September 1970 is held under objection for want of receipt from the conveyance hirer or a certificate furnished by the Professor and countersigned by his superior.

(ix) Voucher No. 800/Ch. No. 537526, dated 17-9-70 for Rs. 15.

Rs. 15 paid to Sri C. L. Gopinatha Rao, Lecturer in Education, M.E.S. College, Bangalore, is held under objection for the reasons noted against Voucher No. 749, dated 16-9-1970.

Same as given at para 16c (ii).

16 (d) Excess payment due to wrong calculation of number of books valued or rates allowed :

(i) Voucher No. 905, dated 21st September 1970 for Rs. 114. Remuneration paid to Dr. R. P. Singh for having valued and set B.Ed. Second Examination papers conducted during June 1970. Rs. 54 was paid for valuing 36 manuscripts of B.Ed. (Second) Examination Answer Books at Rs. 1-25 per answer book. The amount due will be Rs. 45 and not Rs. 54 paid to him. Hence, excess of Rs. 9 paid to him is objected for recovery.

16(d) (i) Excess payment will be recovered after verification.

(ii) Voucher No. 301, dated 9th November 1970. Cheque No. 572051, dated 9th November 1970 for Rs. 861-25.

(ii) do

As verified from the remuneration bill of Shri C. N. Nagaraja Rao, it is observed that he was paid Rs. 105 for conducting workshop practice and practical for 84 candidates of Fifth Year B.E.I/C, Mechanical Engineering. But, as seen from the statement received from M. S. Ramaiah College of Engineering, he has conducted practical for 80 candidates. Hence, excess of Rs. 5 paid for four candidates at Rs. 1-25 per candidate is objected for recovery.

(iii) Voucher No. 655/Cheque No. 562642, dated 20-10-1970 for Rs. 7-50.

(iii) do

Shri G. Varadaraja Rao was allotted four answer books as verified from the statement sent by the Examination Section instead of five answer books for which the examiner was paid. Hence, excess of Rs. 1-50 is objected for recovery.

Observations

(iv) Voucher No. 665 Ch. No. 562652, dated 20-10-1970 for Rs. 249-00.

Remuneration bill of Sri A. K. Chandra excess of Re. 00-50 paid due to wrong calculation is objected for recovery.

(v) Voucher No. 498, dated 10-9-1970 Cheque No. 537229, dated 10-9-1970 for Rs. 166-25.

Remuneration bill of Shri N. C. Parappa, Principal, Government College of Physical Education, Bangalore, for September 1970. He had valued 52 papers as corrected in red ink in the statement sent by the Examination Section and he is due Rs. 65 instead of Rs. 66-25 paid to him. Hence, excess of Rs. 1-25 paid to him is objected for recovery.

(vi) Voucher No. 529, dated 10-9-1970 for Rs. 166-25. Remuneration bill of Dr. M. Nagaraj—M.Sc. Examination held during September 1970.

As verified from the voucher, the Examiner has been paid for 67 answer papers at Rs. 2-50 per answer paper. But as verified from the statement received from Examination Section only 66 papers have been assigned to him. Hence excess of Rs. 2-50 paid to him is objected for recovery.

17. *Audit of Contingencies and Supply Bills*

The Bangalore University has not framed its own rules for incurring expenditure under contingencies and supply. In the absence of such rules of its own, duly approved by the competent authorities, the University has to follow the rules framed under Manual of Contingent Expenditure of Mysore State applicable to Government Offices.

While auditing the bills of the contingencies and supplies and services, the following irregularities were noticed. Replies to them may please be furnished for audit.

(i) Voucher No. 511/Ch. No. 488177, dated 16-5-1970.

(a) D.C. Bill for 1970-71 for May 1970 for Rs. 384; Sub-Voucher Nos. 125 and 126 for Rs. 26-78 and Rs. 1-55 respectively—stationery articles purchased for the Registrar's Table

(1) Whether this is the first time that these articles were purchased. If so, the sanction of competent authority for the purchases may be produced for audit;

(2) If the articles are for replacements, the date of previous supply and the disposal of old articles may be stated;

(3) The reasons may be stated for purchases without the sanction of higher authority as contemplated in M. C. E. may be furnished.

(b) *Sub-Vouchers No. 131 to 137 and 154.*

Rs. 84-10 was paid as taxi hire charges to bring the members to the meetings. The circumstances under which this charge was met may be stated, since the members are paid sitting fee for attending the meetings and therefore, they have to make their own arrangement. Till then, Rs. 84-10 is held under objection.

(ii) Voucher No. 577, dated 21st May 1970. Rs. 10,038-90 being hire charges for gowns and hoods paid to M/s. Pioneers of Delhi as per Sanction Order No. GEN/2/CON/70, dated 11th May 1970. It is stated

Reply

(iv) Excess payment will be recovered after verification.

(v) do

(vi) do

(i) (a) Sanction by the competent authority is obtained before admitting the claim.

(b) It was obligatory on the part of the University as host to afford such basic facilities. Hence, this may be deleted.

(ii) This will be explained to next audit.

Observations

Reply

that the students were charged for the gowns and hoods, etc., issued and the receipt is more than the expenditure. But, the annual accounts showed to the contrary, necessary proof in support of the above contention if it is correct may be produced to admit this expenditure as no loss to the University. If not, the source from which the extra expenditure over the receipts is met may be stated. Till then, Rs. 10,038-90 is held under objection.

(iii) Voucher No. 430, dated 15-6-1970 for Rs. 797-50.

Rs. 797-50 stated to be the cost of chemicals, etc., for the II M. B. B. S. Practical examination January 1970 was paid to the Principal, St. John's Medical College, on a bill preferred by him on 16th February 1970 without supporting vouchers for having supplied the chemicals. In this connection, the following observations are made :

- (1) The Sub-Vouchers in support of the purchases are not enclosed to the bill ;
- (2) A certificate to the effect that the chemicals were not available in the laboratory at the time of the examinations and the purchases were used only for Bangalore University examination purpose.

Pending satisfactory replies, Rs. 797-50 is held under objection.

18. Voucher No. 292, dated 9-7-1970 for Rs. 290-46.

While auditing the supply-bill, the following omissions were noticed and they may be supplied :

- (1) As seen from the statement of delegation of powers to the officers of the University, the Principal is not empowered to purchase over-coats, etc. Sanction of the University may be obtained and produced for audit to admit the expenditure.
- (2) Whether quotations were called for and the lowest accepted.
- (3) The rules, if any, framed for supply of over-coats and the intervals at which they have to be supplied and the date of previous supplies, if any, may be stated.

Pending replies to these observations, Rs. 290-40 is held under objection.

19 (i) *Refreshment Charges in connection with the Convocation held on 7th March 1970.*

Voucher No. 423 for June 1970 for Rs. 5,000 as advance and Rs. 4,000 were paid against the bill of Rs. 9,913-75. The clarification called for was not made available to audit.

- (1) The provision under which arrangements have been made for refreshments for 3,500 students.
- (2) The date of payment of the final bill and the amount of the bill ;
- (3) The actual number of students attended the party on 7th March 1970 (or the Convocation) ;
- (4) Whether quotations were called for and lowest accepted.

(ii) Voucher No. 380 for June 1970 for Rs. 964-50.

Rs. 964-50 was paid to M/s Woodlands Hotel, Bangalore, towards supply of lunch for 135 members on 7th March 1970.

(iii) This item is quite inevitable and forms one of the basic obligations on the part of Bangalore University pertaining to examination. Hence, it may be deleted.

18. 1 to 3. Principals have powers not exceeding Rs. 2,000 to purchase Laboratory articles. In view of this expenditure being Rs. 290-46 only, objection may please be dropped.

19. (i) The nature of clarification called for is not known. The provision is made for expenditure under Convocation in general. The details are approved by the Syndicate and Vice-Chancellor.

It may be mentioned here that it is not in vogue to call for quotations for Convocation refreshments to students and to accept lowest as in the case of purchases.

(ii) Same reply as above.

*Observations**Reply*

The observations noted against voucher No. 423 for June 1970 for Rs. 9000-00 hold good and the required replies may be furnished. Pending receipt of satisfactory replies, Rs. 964-50 paid is held under objection.

20. Voucher No. 518/7-70 for Rs. 740-33.

Remuneration bill of Shri S. Ramaswamy, Lecturer, Diploma in English. As seen from the bill, it is observed that Rs. 740-33 was paid to Shri S. Ramaswamy, Lecturer, being remuneration sanctioned in letter No. EST/APT/9/68-69, dated 30th March 1970. In this connection, the following points may be made clear :

- (1) The provision under which the amount was paid ;
- (2) The sanction of competent authority was not enclosed to the bill ;
- (3) Non-payment certificate was not recorded on the bill since this is an arrear bill ;
- (4) A certificate to the effect that he conducted the classes regularly was not recorded on the bill.

Pending furnishing the above details, Rs. 740-33 is held under objection.

21 (i) Voucher No. 898 Ch. No. 537614/21-9-1970 for Rs. 875-00.

Hire charges of Rs. 875 was paid to Alankar Traders for lorries provided for shifting of office furniture, files, etc., and restoring them in proper way including labour charges for loading and unloading, etc.

In this connection, the following points may be clarified :

- (1) Whether quotations were called for and the lowest accepted ;
- (2) Whether casual labourers of Garden, Engineering Section and Class IV Servants of the Office could not be used for this purpose ;
- (3) The number of lorries used and the trips made by them were not furnished to verify the correctness of the claim ;
- (4) The basis on which the contract was given.

Pending satisfactory replies, Rs. 875 is held under objection.

ii) Voucher No. 890 Ch. No. 5375615/21-9-1970 for Rs. 1,854.

- (1) Whether quotations were called for and the lowest accepted ;
- (2) The sanction of competent authority may be produced for audit to admit the expenditure.

22 (a) *Supply of Articles to University Office.*

Order No. GEN 70-71, dated 16th September 1970. Supply of two wooden floor carpets of size 15' x 15' for use in the chambers of two Assistant Registrars. The following points may be clarified.

(1) Whether the Bangalore University has framed its own Rules regarding expenditure under contingencies. If so, a copy of same may be produced ;

(2) Whether the sanction of Syndicate was obtained for purchase of such article as this is a special nature of requirement which does not form either the furniture or necessary equipment ;

(3) Usually in the State Government, only Heads of Departments are provided with floor carpets. The provision under which these were purchased to Assistant Registrars also may be stated.

20. Sanction order already quoted by the audit is the authority for admitting the claim. It is always customary for the drawing officer to claim such amounts that have become due.

However, such certificates will be got recorded in future.

21 (i) (1) It is always not possible to call for quotations to small items.

(2) Casual labourers, Gardeners & Class IV servants will not attend to work of this type.

(3) and (4) The work of shifting was entrusted as a whole. Hence, the objection may be waived.

(ii) Same as above.

22 (a) The sanction to this was obtained from the competent authority, i.e., Vice-Chancellor.

*Observations**Reply*

Pending production of same, the cost of two pieces of floor carpets is held under objection.

(b) Voucher No. 943, dated 22-9-1970 for Rs. 974-25 paid to M/s. Avanash Furnishing and House Hold Linens, M.G. Road, Bangalore, towards supply of tapestry, sofa-set, covers, etc.

A sum of Rs. 634-25 plus Rs. 340-00 were paid towards supply of 42.5 metres of Tapestry, Sofa-set covers and Diwan Beds. The bills were given in the personal name of the Registrar, Bangalore University. The stock certificates were not recorded on the bills. Even, the stock register was not produced for audit for verification, in proof of their actual accountal in the University.

The sanction of the Syndicate was not obtained and connected file was not produced for audit. A copy of the sanction order was not enclosed to the bill.

Pending production of these omissions, Rs. 974-25 is held under objection.

(c) Voucher No. 672/21-10-1970 for Rs. 100 Ch. No. 562659, dated 21st October 1970.

Permanent advance drawn by Assistant Registrar, Bangalore University. The following points may please be made clear ;

(1) Whether the permanent advance was sanctioned individually to Assistant Registrar. If so, the authority under which P.A. was given to the Assistant Registrar may be stated and a copy of a sanctioning permanent advance may be produced :

(2) Whether the office of the Assistant Registrar is an independent office and is he a drawing officer may be clarified.

(d) Voucher No. 1302/27-10-1970 Rs. 215-05 was paid to M/s. Kores (India) Ltd., Bangalore, as per bill No. 40832 dated 26th August 1970 towards replacement of some of the articles to the Gestetner Duplicator. In this connection, the following points may be clarified:

(1) Whether any certified mechanic had inspected the duplicator and reported for replacement of articles, if so, the same may be made available.

(2) Whether the replaced articles received from the firm have been taken to unserviceable materials stock register for disposal by sale or auction may be stated. Pending receipt of replies, Rs. 215-05 is held under objection.

(d) Voucher No. 582 Ch. No. 572302. 13-11-1970 for Rs. 560-00. Rs. 530-00 was paid as service contract for the Gestetner Duplicator Model No. 265 271957 for two years from October 1970 to October 1972. In this connection, the following points may please be clarified :

(f) (1) Whether the firm had not given any service guarantee for a definite period and free service has to be rendered during the period of such guarantee ;

(2) Terms and conditions of the purchase :

(3) Date of purchase.

The file was called for and it was not produced for verifying the above points. Pending receipt of these clarifications, Rs. 560-00 is kept under objection.

22 (b) A detailed note will be given to the Asst. Controller (Audit)

(c) This pertains to the office, of the Registrar to which the P.A. is sanctioned.

22 (d) The mechanic of the firm, after inspection, furnishes the details for replacements. The replaced articles are quite useless and may not fetch any income by auction.

22 (e) The file will be produced to the Asst. Controller (Audit).

22 (f) This firm is an approved firm by S. P. D. and a reputed one. Objection may be dropped.

*Observations***23 (i) Contingent Expenditure of Central College**

Voucher No. 68 for December 1970 Ch. No. 589981/2-12-70 for Rs. 394-00.

Detailed contingent charges of Department of Zoology, Central College, Bangalore, for the months of August, September, October and November 1970.

Sub-Voucher No. 3/7th September 1970. Rs. 15-00 was paid as charges for getting duplicate key prepared to the laboratories. The claim was first disallowed in the first instance by the Bursar and the same was reclaimed by the Central College authorities of Zoology Department on the grounds that the duplicate keys were got prepared as extra key for the Research Scholars to have accessibility to the laboratory.

In this connection, the following observations are made :

(1) The original voucher is not enclosed and the same may be produced ;

(2) Is there no attendant to look after the laboratory; if so, who is the caseworker of the laboratory may be stated ;

(3) Whether the Research Scholars are permitted to make use of the laboratory without the attendant or any other responsible official ;

(4) When number of keys are used and the laboratory is used by the Research Scholars, how responsibility for breakages, losses, misuse, etc., if occurred can be fixed on anybody may be stated ;

(5) The working arrangement in the laboratory and rules if any for its use may be furnished.

Pending replies to these observations, Rs. 15 is held under objection.

(ii) Voucher No. 619 Ch. No. 008614/16-2-1971 for Rs. 381-13.

Payment of demurrage charges of Rs. 13-40 is objected for recovery as it is not a legitimate charge on the funds of the University, and expenditure is avoidable. The circumstances under which this amount which was disallowed by Central College authorities was paid may be stated. Pending receipt of satisfactory reasons, Rs. 13-40 is objected for recovery.

Under Sub-Voucher No. 186/29-10-1970 Rs. 22-00 was paid towards purchase of films as noted in the D. C. Bill. But the sub-voucher enclosed is for enlargement of 55 copies. The nature of expenditure may be stated.

Pending receipt of same, Rs. 22 is held under objection.

Details and Sub-Vouchers Wanting

Voucher No. 655 Ch. No. 578450, dated 23-12-70 for Rs. 300.

Rs. 300 was paid to the Secretary of the Foreign Students Association for meeting the expenditure in connection with the Christmas Socials of 1970.

In this connection, the following points may please be made clear :

(1) Sanction of competent authority may be produced ;

(2) Whether this is an advance or final payment. The vouchers pertaining to this expenditure were not produced for audit.

Reply

23 (i) It was at the detailed explanation by the Head of the Department about the necessity for such duplicate keys for the use of Laboratory, the Bursar, admitted the reclaimed bill.

(ii) A detailed note will be given to Assistant Controller (Audit.)

1) The original voucher was disallowed in the first instance. After clear explanation, the Head of the Department reclaimed through another bill.

(2) It is necessary for the research assistants to have the facility even during outside the College hours.

(3) The research assistants are responsible ones and permitted by the Head of the Dept to use the Laboratory

(4) Number of keys alone will not be the sole reason for the breakages. The Head of the Dept. will deal such cases, efficiently.

(5) There is no set rule or working arrangements governed for such research work in Laboratory.

Head of Department is responsible for proper utility of the Laboratory.

23 (ii) After a detailed verification of the bill further action will be taken under intimation to audit.

(i) This is a final payment, as provided in the Budget; was given under competent sanction

Observations

(ii) B. R. 437/January 1970. Rs. 225 was paid to the Manager, West End Hotel, Bangalore, *vide* his bill No. 29146, dated 25-11-1970 in connection with the cultural exchange of Russian Professor Mr. Bibikov. In this connection, the following observations may be clarified :

- (1) The provision under which the expenditure was incurred ;
- (2) As seen from the sanction order, it is noticed that the amount has to be reimbursed by the U. G. C. later on. Whether the same was reimbursed and if so, when may be stated.

(iii) Bill No. 735/March 1971 for Rs. 740.

Rs. 740 was paid to the Foreign Students Association, Bangalore. The following points were not clarified. Hence Rs. 740 paid on this behalf is held under objection.

- (1) Sanction of the competent authority for the expenditure ;
- (2) The purpose for which the amount was paid ;
- (3) Detailed vouchers in support of the expenditure were not produced.

25. EXPENDITURE INCURRED IN CONNECTION WITH THE CONVOCATIONS

(1) Voucher No. 826/20-2-1971 for Rs. 3,623-00.

A sum of Rs. 3,623-00 was paid to M/s. State Electrical and Engineering Co., Bangalore, towards providing and servicing temporary lighting arrangements for the Sixth Annual Convocation and the Indian Science Congress. In this connection, the following points may be made clear :

- (1) Whether tenders were called for and the lowest accepted.
- (2) Rs. 85 per day was paid to two wireman and two helpers. The basis on which they were paid may be stated.
- (3) Whether there was any agreement for meeting a portion of expenditure by the Indian Science Congress may be stated. If so the amount received on this behalf from the latter may be stated. If not, the necessity for meeting the entire expenditure towards Convocation charges although the Indian Science Congress took part in the function may be stated.

Pending supply of satisfactory replies, Rs. 3,623-00 is held under objection.

(b) Voucher No. 827/ 20-2-1971 for Rs. 375.

An amount of Rs. 375 was paid to M/s. Janatha Furnishing House towards compensation for damaged chairs during Convocation. It was called for to intimate whether the supplier has stated in his supply condition for claiming compensation for damaged chairs. The basis for payment of Rs. 15 per chair may be stated. Whether the broken chairs were accounted for and the same if any by their disposal may be furnished. Any responsibility was fixed on the concerned persons who were on duty on those days may be stated. If not, action taken to prevent such breakages during the gathering may be intimated. Pending receipt of satisfactory replies, Rs. 235 is objected for recovery as this is an avoidable nature of expenditure.

(c) Voucher No. 611 Ch. No. 562600, dated 13-9-1970 for Rs. 193-06.

A.C. Bill of the Bangalore University Library for July 1970.

Excess amount of Re. 1 reimbursed due to wrong totalling is objected for recovery.

Reply

(ii) The Vice-Chancellor has the discretion to sanction the expenditure provided in the Budget under Foreign Students Association.

(iii) This amount is reimbursed by the U.G.C. later.

25 (a) to (g)

The entire file of Convocation under reference with detailed note will be given to Assistant Controller (Audit).

Will be recovered

*Observations**Reply*

(d) Voucher No. 347-3-71 Ch. No. 024232/1-3-1971 for Rs. 6,105.

Hire charges of Rs. 6,105-00 was paid to M/S Janatha Furnishing House for the Convocation of the Bangalore University held on 2-1-1971.

The following information called for was not furnished.

(1) Whether quotations were called for and the lowest accepted;

(2) Comparative statements;

(3) The sanction of the University for the expenditure as the Registrar is not delegated with the power of sanctioning such items of expenditure.

(e) Voucher No. 357/Ch. No. 024233/1-3-1971 for Rs. 987.

Order No. GEN/18/6 CON 70-71, dated 27th February 1971. payment of hire charges to M/s. Abdul Gaffar Khan, hirer of furniture etc.,—Rs. 987.

The following information called for was not furnished. Hence Rs. 987 is held under objection.

(1) Reasons for the disallowance of Rs. 987 in the original bill as the disallowances memo was not enclosed to the bill;

(2) The reasons for paying the bill without the disallowance Memo;

(3) The sanction of competent authority other than the Registrar as he is not delegated with the power of sanction to this type of expenditure.

(f) Voucher No. 230, dated 4-3-1971 for Rs. 9,762-75.

Rs. 9,762-75 was paid to Sri Abdul Gaffar Khan for hire charges for providing pendal, etc., to the 58th All India Science Congress from 3-1-1971 to 8-1-1971. Replies to the following observations may be furnished. Pending receipt of same, Rs. 9,762-75 is held under objection.

(1) A rate of 15% per day as continuation rate was paid. The amount on which this rate is paid may be stated and the basis on which 15% was paid may be stated.

(2) Sanction of competent authority for accepting this rate of continuation was not produced for audit.

(3) Whether the quotations were called for and lowest accepted.

(4) Whether the charges are debitable to Indian Science Congress and if so, the reasons for meeting this expenditure out of the Bangalore University funds may be stated.

(g) Voucher No. 825/Ch. No. 024946 for Rs. 4,100. Supply and Service of 4,000 plates of refreshments and coffee at Rs. 2-55 per plate.

(1) Whether quotations were called for and the lowest accepted;

(2) The provision of any financial rules under which this expenditure was incurred.

Pending production of these details, Rs. 4,100 paid is held under objection.

Observations

Reply

26. Details, etc., Wanting

(i) Voucher No. 799/19-3-1971 Rs. 16 was paid to Sri Ram Mohan & Co., Ltd. vide his bill No. 4297/8-2-1971 towards trunk call charges. In this connection, the following points may be clarified :

- (1) Reasons for payment of Trunk Call charges to M/s Ram Mohan Co.
- (2) The provision under which the payment was made.
- (3) The sanction of competent authority for the expenditure.

Pending supplying these information, Rs. 16 is objected for recovery as this is not a legitimate charge on the funds of the Bangalore University.

(ii) Voucher No. 233 May 1970 for Rs. 106.

D. C. Bill for March 1970 for Rs. 106. The sanction of competent authority for purchase of garlands, etc., are not forthcoming. The provision under which gardener's lunch and refreshment charges were met from the Bangalore University funds may be stated.

As the gardeners are paid wages for their work there is no necessity for arranging lunch and refreshments to them. Therefore, Rs. 32 paid is objected for recovery unless explained otherwise.

(iii) Voucher No. 235 for May 1970 for Rs. 56-93.

The purpose for which five were purchased and the provision under which they were purchased are not noted in that voucher. Hence, Rs. 56-93 is held under objection.

(iv) Voucher No. 665 dated 20th June 1967 - D. C. Bill of Visvesvaraya College of Engineering for June 1970 for Rs. 405-87. Sub-voucher No. 71 for Rs. 27. The Demurrage charges of Rs. 27 paid is objected for recovery as this could have been avoided by taking delivery early and his has to be recovered from the concerned official.

27 (a) *Expenditure on University Vehicles - Non-accountal of Petrol Purchased - MYQ 6442.*

(i) Voucher No. 631 for May 1970 - Petrol bill of Sri Puttalinga Raju for March 1970 for Rs. 398-50.

Invoice No. 43647 of 5th March 1970 for Rs. 54 and Invoice No. 43655 of 5th March 1970 for Rs. 18.

The purchase of petrol of 45 litres on 5th March 1970 and oil for Rs. 18 was not taken into account in the Log Book of Motor Vehicle No. MYQ 6442. Hence Rs. 72 not taken into stock is objected for recovery.

(ii) Invoice No. 44007, dated 20th March 1970 - 45 litres of petrol for Rs. 54.

(iii) Invoice No. 44236 dated 7th March 1970 for Rs. 18,15 litres of petrol.

(iv) Invoice No. 4418 28-3-70 for Rs. 36.30 litres of petrol.

The petrol and oil purchased under invoices noted above were not taken to stock in the Log-Book of the Vehicle No. MYQ 6442 in proof of their utilisation. Therefore, Rs. 54 is objected for recovery.

26 (i) Detailed report will be given to Asst. Controller (Audit).

(ii) —do—

(iii) —do—

(iv) Remarks of the Principal, UVCE, will be obtained and furnished.

27 (i) Necessary entries will be made under attestation.

(ii) —do—

(iii) —do—

(iv) —do—

*Observations**(b) University Car No. MYV 5348*

(i) Invoice No. 43723, dated 7th March 1970-45 litres of petrol for Rs. 42-00 and Oil for Rs. 1-25.

(ii) Invoice No. 43881, dated 15th March 1970. 15 litres of petrol for Rs. 18-00 and 5 litres sealed tin for Rs. 18-00.

The petrol, oil and sealed tin purchased in the invoices noted above were not taken into account in the Log Book of the vehicle MYV 5348. Hence, Rs. 79-25 is objected to for recovery.

(iii) Log Book of the Vehicle No. MYV 5348—Audit for the year 70-71.

The following details called for were not replied. The same may be replied at least now :

- (i) It is noticed that the consumption of petrol is not more than four miles per litre and reasons for such a low mileage was not justified by a mechanical check-up of the vehicle ;
- (2) On many occasions, it is noted that the purpose of the journey is for attending marriage functions, social gatherings, etc. The reasons for using the vehicle for work not connected with the University are not forthcoming ;
- (3) Monthly abstracts stating the (a) Number of kilometres run during the month ; (b) The total petrol consumption during the month and (c) Average kilometres per litre have not been worked out and noted in the log-book ;
- (4) The repairs have not been noted in the relevant part of the log-book with the signature of the Head of the Office ;
- (5) The sanction of competent authority for taking the vehicle to Sagar on 1st November 1970 and 648 miles run as seen from the meter reading (From 62765 to 63313) has not been accounted in the log-book. The head from which the cost of petrol for that work was met is not forthcoming from the log-book.

(c) General Remarks—Motor Vehicle No. MYQ 6442

(1) The guidelines or rules for the use of the University vehicle for official work or personal work of the officers may be produced for reference ;

(2) The vehicle used to go round Hosahalli lay-out, Mysore Road, etc., everyday. The reasons for those trips was not noted in the log-book when large amounts of conveyance charges are paid to examiners in connection with examination work whether some economy could not have been observed by avoiding the trips to Hosahalli lay-out, Mysore Road, etc., may be stated ;

(3) The monthly abstract regarding oil and petrol purchased during the month, number of kms or miles run and the average mileage given by the vehicle per litre of petrol was not worked out. In the absence of the same, it is not verifiable as to whether the performance of the vehicle is satisfactory or not ;

(4) It is observed that the average mileage worked out is far less than the average consumption that is normally expected of from the vehicle. The reasons for this low mileage is not forthcoming ;

Reply

(b) The audit observations are noted for strict future guidance. Action is taken now to maintain log book as per rules.

(1) The guidelines for use of the University vehicles are for the University office work and requisite public relations work.

(2) This was to pick up officers and officials for attending urgent work outside office hours.

(3) Noted.

(4) Will be verified.

Observations

(5) The entries in the log-book for the period from 6-12-70 to 24-12-1970 and the details of milo-meter reading from 48942 to 49394 have not been recorded. In their absence, it is not verifiable whether the vehicle was used for University works during that period or not.

(6) From the details furnished in the log book, it is noticed that the vehicle was used for certain items of works which could have been avoided. The reasons for this may be stated.

(7) Cheque No. 67-600487, dated 8th January 1971 for Rs. 2,332-25.

As verified from the Cheque (Book No. 343) counterfoil, Rs. 2,332-25 was drawn on 8th January 1971 under B. R. No. 10221 debiting the amount to U. G. C. Grants. But detailed vouchers for the expenditure of this amount are not forthcoming from the voucher bundles. The purpose for which this amount was spent is not verifiable in audit. The detailed vouchers with relevant sanction orders may be produced for audit. Pending receipt of vouchers with details Rs. 2,332-25 is held under objection.

28. *Audit of Work Bills*

The following registers were not maintained in the Engineering Section of the Bangalore University during the year 1970-71. This is highly irregular and not in conformity with the P.W.D. Code. The reasons for not maintaining those registers may be stated :-

- (1) Register of Contracts/Contractors;
- (2) Register of Agreements,
- (3) Register of Measurement Books;
- (4) Register of Earnest Money Deposit;
- (5) Royalty Deducted Register.

During the course of audit, it is observed that the royalty amounts deducted in the running bills of contractors of various works have not been credited to Government account. Action may be taken to credit the amount of royalty collected as detailed in Annexure-7 immediately under intimation to Audit. A royalty deduction register was not maintained. It must be opened and royalty deducted from time to time and credited to Government may be noted in it.

(ii) Charging of net amounts instead of gross amounts of works bills as expenditure of works.

It was seen from the work bills that royalty and E. M. D. and cost of materials supplied to work deducted from bills are not being adjusted in the Accounts Branch, but withheld in the bills. Instead of debiting the gross amounts of bills (excluding Reserves held) accounting royalty, E. M. D. under deposits, only net amounts of bills are being debited to the concerned work. No deposit register is maintained in the Accounts Branch to account for these deductions which is irregular. Expenditure statements prepared based on this net expenditure will also be incorrect as the cost of steel, etc., supplied by the Department, Royalty and E. M. D. Deduction in the bills would not be included in such expenditure statement. Further, it would be difficult to debit these items of expenditure to the respective works in course of time after expiry of sanction to works. Particularly, in respect of works sanctions under Development and C. G. C. Schemes, if they are not debited as and when the bills are paid.

Reply

(5) This may be a omission and will be strictly avoided in future.

(6) The audit observation is not clear

(7) Will be produced.

(i) This has been set right now. All these Registers have been opened.

(ii) Suggestions of audit will be implemented.

Observations

Hence, it is suggested that a posting register may be maintained in the Accounts Branch to account for these deductions made in work bills and at the end of each month, the total amount of royalty held under deposit remitted to Government account.

iii) *Register of Stock*

The following irregularities were noticed in the Stock Register of Iron and Steel materials (Receipts and Issues)

- (1) The page certificates in the Material Register was not recorded by the Head of the Office.
- (2) The Stock certificate (as per P. W. D. Accounts Code II Rule 105b) has not been recorded in the Stock Register as and when the consignments are received.
- (3) Annual stock verification was not conducted.

29. *Irregularities noticed in Work Bills*

(a) Fourth and Final bill of Sri Nanjundaswamy, Contractor for construction of building for the Bangalore University Consumers' Co-operative Society in the existing R. C. C. Cycle Stand at South West corner of Central College compound.

As verified from the file, it is observed that the tenders are not signed by the Contractor and the class to which he belongs also have not been stated. Further as per work order, the work should have been completed on or before 2nd February 1970. But the work was actually completed on 28th March 1970 as verified from the bill. There is a delay of 54 days and this has not been condoned by the competent authority. Penal clause as per the agreement has not been forced on the contractor. The reason for this omission may be stated.

(b) Construction of Additional 'D' Block to Arts and Humanities Block at New Campus.

The original tenders, comparative statements and the sanctioned estimates were not produced for audit.

The said work was entrusted to M/s. Vijayantha Constructions. The work should have been completed on or before 17th September 1971 vide Work Order No. UE/TND-1/D-Block/WO/70-71, dated 6th January 1971. But, as seen from the file, the final bill was not paid and the work is not yet completed. There is a delay of more than two years. Whether any penal clause was not included in the agreement may be stated. If so, the action taken against the contractor for not completing the work within the stipulated time may be stated.

(c) Formation of approach Road to Reader's Quarters.

The following records were not produced for audit :—

- (1) Tenders
- (2) Comparative statement ;
- (3) Agreement bond executed by the contractor ;
- (4) Earnest Money Deposit paid receipt.

The work should have been completed on or before 16th January 1971. The work is still in progress. Even in the case of providing water supply and sanitary fittings to the Administrative Block at New Campus, there is a delay of more than two years. The result of action taken against the erring contractors may be informed.

Reply

(iii) 1 and 2. University Engineer has been instructed to avoid such omissions and to supply all such information now.

(3) Now done.

29. (a) A report will be obtained from the University Engineer and decision will be taken thereon.

(b) The contractors failed to complete the work. After imposing the penalty, the work was entrusted to some other contractors by the Syndicate.

(c) Required records will be produced.

Observations

(d) Formation of approach road to Professors Quarters at New Campus, Bangalore University, Bangalore.

The work was entrusted to Sri A. Ramakrishna Rao, Contractor, The work should have been completed by 16th January 1971. But, the work was not yet completed. As verified from the file, the delay was not condoned and no penal clause was insisted in the agreement. There is a delay of two years and ten months. The University has to incur extra expenditure due to increase in cost of construction. Action may be taken to recover the losses from the concerned and credit to University funds.

(e) Omissions, Commissions, etc., noticed in the contract for construction of Men's Students Hostel in New Campus.

The observations made and the omissions pointed out in Para 24 (k) of the A.B. of the University for 1969-70 are to be repeated during 1970-71 also. The reply furnished does not say anything about them and therefore the omissions remain unanswered. It further states that the contract was concerned by the University Order No. Dev 27 PLN 69-70, dated 16th May 1972 after huge amounts were paid to the contractor firm namely J. K. Construction Co., Bangalore, without any security or agreement from the firm to safeguard the interest of the University by failure to (1) obtain agreement bond before entrusting the work, (2) E.M.D. while accepting the tender (3) Deduct 5% reserve in the running bills paid to the contractor till the contract was finally cancelled.

Even at the time of cancelling the contract as stated in the reply penal action was not taken to forfeit the amount or recover the loss sustained by the University for failure to execute the work as per tender by the contractor. If this was done, a portion of loss or extra cost involved in the completion of the Hostel, could have been recovered and the quantum reduced. This was not done due to the omissions on the part of the officers of the University as stated above and therefore personal responsibility is to be fixed on individual officers to make good the loss.

Further, several cases of excess payments in the bills already paid were also noticed as given below:—

As verified from M. B. 59, Item No. 1 (earthwork excavation) the following excess payments were made:—

The measurement noted against this item is 5'x5'x71 3 and the total works out to 183.33 Cft. against 294 Cft. noted in the Measurement Book. Hence excess of Rs. 12-56 paid in this behalf is objected to for recovery (Excess 110.67 Cft. or 3.14 Cmt. and rate per Cmt. is Rs 54.

(ii) Second and Part bill :—

(a) Item No. 1 Earthwork excavation in hard gravelly earth. As verified from the Measurement Book, the measurements work out to 10.34 Cmt. instead of 13.44 cmt. noted and paid. Hence, excess of Rs. 12-52 paid is objected to for recovery.

(b) Item No. 4 (a) Providing and fabricating steel reinforcement including cutting, etc.

Reply

(d) This aspect will be examined.

(e) A detailed report from the concerned authority will be obtained and furnished.

Noted for recovery after verification

*Observations**Reply*

The measurement taken and the amount paid is for 15.535 quintals instead of 14.935 quintals due to wrong calculations. Hence, excess payment of Rs. 72.00 on 0-600 quintals is objected to for recovery.

- (c) Item No. 5 (a) Providing and fabricating steel reinforcement including cutting, bending, etc.

Noted for recovery after verification.

As verified from the Measurement Book, the quantity of materials measured is 101.424 quintals against 100.89. Hence, excess of Rs. 69.42 paid is objected for recovery.

Bill for Rs. 10,168-75, S.B.R. 45/11.11.70 and B 11069/26.1.71 Item No. 2 for 30.17 Cmt. the amount works out to Rs. 3,922-10 at Rs. 130 Cmt. against which Rs. 4,122.10 was paid. Therefore, excess payment of Rs. 2,000 is objected for recovery.

- (d) Item No. 3. Total quantity of work done is 4.41 quintals as against 4.58 quintals paid. Hence, excess of Rs. 22.10 and paise 00.25 due to wrong totalling is objected for recovery.

-do-

- (e) Consignment of steel under Bill No. 5639/70-71, dated 22.9.70.

As per the consignment bill 8.639/70-71, dated 22nd September 1970, from Mysore Iron and Steel Limited for 6.5 M.S. Coils. The R.R. received and the bill is for 220 coils or 13,685 Mts. There is a shortage of 125 Kgs. The cost of 125 Kgs. of steel may be collected from the concerned and credited to Bangalore University funds.

-do-

- (f) Voucher No. 504. First and final bill. Special repairs to Central College building for the year 1969-70. Name of the contractor: Shri B. K. Venkatesh.

-do-

Sanctioned estimate for Rs. 8,746 was not produced for audit and also M. B. 27 Chemistry Department. Item No. 2: The rate as per Rs. for 1970-71 is 2-60/ Smt. against Rs. 3 paid per Smt. Hence, Rs. 2-16 paid in excess is objected for recovery.

Item No. 35 Providing and fixing T. W. frame, etc. The basis on which Rs. 72-50 per Smt. paid is not clear. The same may be intimated.

Item No. 13 Distemper wash two coats coil bound in F. F. As per page No. 7 (Item No. 10) the measurement recorded is 80565 ft. or 749 Smt. Against 843.03 Smt. for which the amount was paid. Hence, excess payment of Rs. 122-24 is objected to for recovery.

AUDIT OF N. D. C. BILLS

Item No. 30. Omissions and commissions noticed in the expenditure incurred by the University Sports Committee during the audit of N. D. C. Bills submitted for adjustment of advance.

The Bangalore University has not framed its own rules regarding the manner and items on which expenditure can be incurred by the Sports Committee of the University while conducting or participating in various sports events by the students of Bangalore University. It is ascertained that even now no such rules are framed as a guideline to the concerned. In the absence of any rules, it is difficult both to the authorities concerned and to Audit to find out which are admissible items of expenditure and

30. The sports players do need a special consideration and cannot be viewed strictly as per rules. The general discrepancies pointed out by audit may not be applicable in the case of sports players.

Observations

the limit upto which expenditure can be incurred with the sanction of various authorities.

In the absence of separate rules or guidelines for incurring expenditure on sports activities, the expenditure rules applicable to other activities and members of the University, as applicable to Government Departments are to be applied while auditing this kind of expenditure. But these rules are not flexible as to permit certain kinds of expenditure incurred during sports. Unless there are certain relaxations of the rules in respect of certain items and some permissible monetary limit for expenditure is fixed it is difficult for audit to admit the following items of expenditure incurred by the sports authorities and their disallowance may lead to practical difficulties. Therefore, it is suggested that specific rules are framed and got approved by the authorities competent to sanction.

It is noticed that during the audit of N. D. C. bills of Sports Committee, the following items of expenditure which are not admissible under the existing rules, were incurred and admitted by the University as admissible items.

1 Payment of reservation and sleeper charges out of University funds for reserving accommodation to the players for railway journey to various places.

2 Payment of lumpsum amounts to players at Rs. 6 or Rs. 8 per day in lieu of daily allowance admissible,

3 Failure to obtain stamped acknowledgements for some of the payments or on vouchers.

4 Payment of conveyance charges for transporting the luggages of players at out-stations.

5 Payment of taxi hire charges from railway station to sports grounds and back as claimed by the persons without any prescribed rate.

6 Meeting the boarding and lodging charges of the participants out of University funds in addition to payment of D. A., etc., to them.

7 Making payment of the amounts mentioned in certificates in lieu of vouchers, where details can be furnished without insisting on such certificates being countersigned by the next higher authority.

8 Making purchase of sports articles after the events for which the amounts drawn were over, on the plea that they are required for practice.

9 Claiming lumpsum amount as postage charges even without furnishing details of expenditure incurred if not proof like postal receipt for registration or telegrams.

10 Payment of umpire charges by participating teams at out-stations out of University funds.

11 Purchases of minor sundry items costing less than Rs. 10 were not accounted for or taken to stock and disposal shown by the concerned.

12 Incurring expenditure for purchase of presentation and gifts

Reply

As to the specific cases, cited by audit and other observations, the remarks of the Director of Physical Education will be obtained and furnished.

*Observations**Reply*

As stated earlier, the above items of expenditure cannot be admitted in the usual course as permissible items of expenditure, unless special sanction is accorded. Even though there is some truth in the contention of the authorities concerned that the University has to keep the sportsmen fit for the events to be in good spirit, to keep up the time or appointment at various places and to show the hospitality expected of or desired by them, certain guidelines for incurring such expenditure and maximum limit prescribed for each item, so that no undue advantage of these provisions can be made use of. As no such provision for the payments stated above was in existence during 1970-71, specific approval of the Syndicate/Senate, according to the circumstances, may be obtained to ratify these payments and the necessary rules and guidelines may be framed early.

The details of vouchers, NDC bills in respect of which these observations are made are given below for taking further needful action in the matter :

1.	N.D. C. Bill for	Oct. 1970 for Rs. 797-33
2.	-do- No. 3	„ Rs. 1,813-55
3.	-do- No. 4	„ Rs. 304-92
4.	-do- No. 5	„ Rs. 1,205-50
5.	-do- No. 6	„ Rs. 926-96
6.	-do- No. 7	„ Rs. 2,610-20
7.	-do- No. 8	„ Rs. 609-99
8.	-do- No. 9	„ Rs. 175-25
9.	-do- No. 10	„ Rs. 1,685-14
10.	-do- No. 11	„ Rs. 769-45
11.	-do- No. 13	„ Rs. 2,637-17
12.	-do- No. 17	„ Rs. 514-31
13.	-do- No. 6 for the year 1968-69	for Rs. 3,458-40.

It is further noticed that many of the items of expenditure for which adjustment bills were sent during Oct. 1970 through N. D. C. bills, were actually incurred during the period 1966 to 68 and there is an abnormal delay of nearly two to three years in rendering account and adjusting the advances or A.C. bills drawn during the earlier period. No satisfactory explanation for such inordinate delay is forthcoming and this is apparently due to the fact that the authorities who had sanctioned or authorised payments of bills/advances had not insisted upon for the adjustment or rendering of accounts for the advances paid as per rules. Such delays will give scope for several irregularities and further in case of inadmissible items of expenditure, their recovery from the persons concerned will render difficult with the delay in adjustment and their detection in due course. Suitable instructions must be issued to the drawing officers concerned to render accounts promptly and this must be insisted upon by the Bursar as provided in K.F.C., etc.

In addition to the above general discrepancies, the following individual omissions in respect of different N.D.C. Bills checked during the course of audit are furnished below for compliance.

Observations

Reply

- (a) N.D.C. Bill for Oct. 1970 for Rs. 797-33. D.C. Bill No. 1: Volley Ball Tournament at Hyderabad from 10 to 12-11-1965. Two volley balls were purchased at Rs. 20 per set and S.T. at 2% was 20-80 and the bill amount was Rs. 40-80. This was altered subsequently to Rs. 42 on the grounds that S.T. was at 5%. But the figures altered were not attested by the drawing officer. The S.T. certificate also was not enclosed to bill. Hence Rs. 2 paid in excess is objected to for recovery.
- (b) N.D.C. Bill No. 4 adjusted during Oct. 1970 for Rs. 304-92 University Sports Committee Badminton (Shuttlecock) at Dharwar during 1966 (A.C. Bill for Rs. 600).

As verified from the vouchers enclosed only Rs. 14-25 was expended as reservation charges against Rs. 16-75 paid. Hence, Rs. 2-50 is objected for recovery.

- (c) NDC Bill No. 10/Oct. 70 for Rs. 1685-14 :

Bangalore University: Inter Varsity South Zone. Hockey Tournament in Trivandrum.

As verified from Sub-Vr. No. 15, Rs. 350-34 was paid for the supply of 16 pairs of shirts, woollen stockings, etc. Acknowledgments for 15 pairs only were obtained for having supplied to 15 players who participated in the matches (*vide* D.A. statement enclosed). Whether 1 pair purchased as in excess is in stock may be stated. Pending furnishing of this information, cost of one pair amounting to Rs. 29-04 is held under objection.

- (d) N.D.C. Bill No. 13 for Oct. 1970 for Rs. 2,637-17 Chairman, All India University Kho-Kho Tournament, men and women in Jan. 1966.

As verified from Sub-Vr. No. 32 (Rpt 2483, dated 15-3-1966) of Inter University Board of India, a sum of Rs. 167-50 was paid to the Secretary, Inter University Board of India towards 10% of the gate collection Rs. 142-50 and Rs. 25 towards protest fee for kho-kho tournament by Nagpur University and as per Sub-Vr. 22 Rs. 45 was paid to 3 persons for sale of tickets (at Rs. 3 per session for 7 sessions). When 10% of gate collection was Rs. 142-50 there would be a collection of Rs. 1,425-00 and Rs. 142-50 was paid to Inter University Board of India. The balance of collection of Rs. 1282-50 should have been credited to the University funds. Whether the same was credited to Bangalore University funds or not may be stated. If not credited, the same may be got credited early.

- (e) N.D.C. Bill No. 12 for Oct. 70 for Rs. 3,680-38. Chairman, Inter-University Basket Ball Tournament, South Zone, held during November 65 at U.C.E. premises.

1 The Certificates and the payments on the Sub-Vrs. were not signed by the Chairman.

2 Sub-Vr. No. 1 for Rs. 106-75.

Three Vrs. (Invoices) were enclosed to the bill and the total of these 3 Vrs. work out to Rs. 299-37 against Rs. 318-37 charged off as noted below:—

Observations

Rs. Ps

- 1 Bill of perfect Tailors dated 26-11-65 Rs. 105-25 Volley Ball.

Rs, Ps
69 - 19

- 2 —do— 2-11-65 93 - 50

- 1) Tournament
D.C. bill 78 - 00

27-10-65 100 - 62

- 3 Vjjaya Textiles

- 2) Kabaddi.
Tournament
DC Bill . 106 - 75
• 299-37

- 3) Basket ball
DC bill 12 64 - 43

- 4) Kho-Kho
DC Bill No. 13

318 - 37

The reasons for excess payment of Rs. 19 in the bills may be stated. Pending receipt of satisfactory replies, Rs. 19 is objected for recovery.

3. Rs. 533-80 was charged off under item No. 4 towards lighting charges to M.S.E.B. Against this, receipt for Rs. 478-00 only is forthcoming. Rs. 2-5 is the cost of Stamp paper, etc., towards execution of agreement and the balance of Rs. 53-55 is not covered by receipt issued by the M.S.E.B. Therefore, the amount of Rs. 53-55 is held under objection for want of receipt from M.S.E.B. or other details.

4. Rs. 750 was paid as hire charges to M/s. Saleh Ahmed for hiring furniture, etc. The bill was not accepted by the Chairman. Whether quotations were called for and the lowest accepted has not been noted on the bill. Pending receipt of clarification on these points, Rs. 750 is held under objection.

5. Sub-Vr. Nos. 48 & 49 for Rs. 8-75 and Rs. 17-50 respectively.

Rs. 8-75 and Rs. 17-50 were paid for purchase of calling bells. Stock Certificates recorded on the Sub-Vrs. were not attested by the Chairman. Whether the calling bells were taken to stock in the dead stock register may be stated. Pending production of same, Rs. 26-25 is held under objection. Similarly Rs. 16 was spent for purchase of bulbs sub-vr. 39 stock certificate recorded has not been attested by the drawing officer. How the material was disposed off after the function may be stated. Pending receipt of these information Rs. 16 is held under objection.

As seen from Sub-Vr. No. 63 of M/s. Murugan & Sons, Rs. 152- was paid towards providing G.I. pipes, fixing shower bath, etc., to the Women Polytechnic Hostel for the use of women players who stayed there for participating in Basket Ball Matches. The mode of disposing off these materials after the matches were over and the players left the Hostel may be stated. Similarly, Rs. 60 was spent towards fixing shelters, etc. The mode of disposal of the same after the completion of matches may be stated.

Observations

Reply

(f) NDC bill No. 14 (1) for Oct. 1970 for Rs. 3005-54.

Chairman, Inter University Cricket Tournament, held in Nov. 1965 sub-vrs. 1 to 14, (i) Rs. 1,610 was spent towards umpire charges and pocket expenses to 14 umpires at Rs. 115 per member. The provision under which this expenditure was incurred may be stated. Pending receipt of the same Rs. 1610 is held under objection.

(2) The sub-vrs. in respect of 21 and 28 for Rs. 45-89, Rs. 28-50 respectively were not obtained from the seller of the materials. Therefore, Rs. 45-89 and Rs. 28-50 are held under objection.

(3) Sub-vr. 34, dated 10-3-66 of Engineering College Hostel: amount of Rs. 180 was paid for the supply of lunch supplied to 25 players for 3 days at Rs. 2-40 per plate. The circumstances under which this was paid may be stated. As seen from the sub-vr. only Rs. 125 was paid and Rs. 55 was shown as due, but in the NDC bill Rs. 180 was charged off. The reasons for this discrepancy may be stated. Pending receipt of clarification Rs. 180 is held under objection.

(4) Sub-Vr. No. 38, Rs. 15 was paid as charges for servicing lunch. In addition to this, charges of Rs. 71-90 was paid to Sri Josephin of College Canteen. The circumstances under which these expenses were incurred apart from the lunch charges paid may be pointed out. Pending receipt of the same, Rs. 86-90 is held under objection.

(g). NDC bill No. 15 for Rs. 10.70.

Inter Collegiate tournaments expenses accounts rendered by the Chairman, University Sports Committee.

(i) Sub-Vr. No. 77, Rs. 283-66 was spent towards Bank Commission, etc., as seen from the certificate. But Vrs. have not been enclosed to the bills and the details of expenditure were not noted. Therefore Rs. 283-66 is held under objection.

Similarly the amounts paid on the sub-vrs. noted below are held under objection for want of vrs. from the recipients of the amounts and also for the reasons noted in remarks column.

Sub-vr.	Details of expenditure	Amount		Remarks
		Rs.	Ps.	
78	Bangalore University Flags	135	00	
79	Protest fee	25	00	
80 & 81	Conducting Inter Collegiate Volleyball Tournament and Table Tennis tournament in 65-66	52	50	
		40	00	
75	Conveyance charges.	84	00	Provision under which conveyance charges were paid not forthcoming.
76	do	93	00	
74	Lodging charges	11	25	
64 to 66	Ground making charges	31	00	
42a to 57	Umpire charges	126	00	The provision under which this charge has

Observations

Reply

been incurred is
not noted.

32. Sports Secretary, St. Joseph's College

60-34

67 & 68 Purchase of Garlands, etc. - 9-00

2 Refreshment charges Inter
Collegiate Basket Ball tourna-

ment conducted during 65-66 Rs. 42-00

do

(2) Sub. Vr. 10 RPT No. 654 18-11-65

Rs. 115 was paid to D. P. I. in Mysore, Bangalore, towards rent and deposit for using the stadium. Whether the deposit of Rs. 25 was got refunded may be stated. Pending receipt of credit particulars, Rs. 25 is held under objection.

Most of the Sub-Vrs. were not signed by the Chairman of the Sports Committee.

(h) (i) As verified from the Advance 'Register (old 1965 Register) page 33, Rs. 20,250-00 was paid to the Chairman, Inter-University Sports Committee, for 1965-66 to conduct the Inter-University Tournaments and as verified from N. D. C. bills 1 to 17, Rs. 25,174-43 was adjusted. Excess expenditure of Rs. 4924-43 was adjusted due to wrong totalling : The correct total will be Rs. 25,153-93 and there is a difference of Rs. 19-50 and this has to be reconciled.

(2). As verified from the receipt and expenditure statement enclosed to N. D. C. bill No. 1, Rs. 26,633-34 was received including Registration fee of Rs. 2,800, gate collection of Rs. 1424-25 and Misc. dues, etc., to the tune of Rs. 2159-09 and Rs. 26,633-34 was shown as expenditure. In expenditure side there is a difference of Rs. 20-50 due to wrong totalling.

(3) Out of the total receipt of Rs. 25,991-25, expenditure of Rs. 25,154-93 was incurred leaving a balance of Rs. 836-82. Whether the same was credited to University funds or not may be stated. If not, it may be collected early.

(4) Rs. 168 was spent towards transportation of kit and Rs. 100 towards establishment. But yrs. are not forth coming Pending receipt of Vrs. Rs. 268 is held under objection.

(i) (i) The amounts noted in the margin were advanced to the Manager of

	Rs.	P.	
1) Kabaddi Team	30-95		Managers of different teams :
2) Tennis	20-40		Whether they had rendered accounts
3) Ceylone, Madras	636-00		for those advances may be stated.
Osmania	— — —		Pending receipt of details of adjust-
Universities	Rs. 687-35		ments—Rs. 687-35 is held under
			objection.

(ii) Rs. 502-96 was shown as cash balance at State Bank of Mysore as on 31-7-66 Whether this balance was transferred to Bangalore University funds or not may be stated. Pending receipt of credit particulars, Rs. 502-96 is held under objection.

(iii) Rs. 641-59 was shown as dues to be paid to various accounts. Whether the dues were since cleared or not may be stated pending production of Vrs. Rs. 641-59 is held under objection.

*Observations**Reply*

(iv) Rs. 1,424-25 was collected as gate fee. Whether Ticket books were got printed and if so, the number of books printed, used and balance together with the stock register and invoices may be produced for audit. The basis on which Rs. 1424-25 was shown as gate collection may be stated. Pending receipt of these Rs. 1424-25 is held under objection.

(v) Rs. 2,800 was collected as registration fee from the constituent colleges. Whether the same was verified by the Bangalore University or by the Chairman may be stated. The reasons for appropriating the receipts of the Bangalore University to the expenditure of the Sports Committee without remitting it to Bangalore University funds in the first instance may be stated. Pending furnishing satisfactory replies, Rs. 2,800 is held under objection.

(j) N.D.C. bills of Inter University Sports Committee for 66-67 adjusted on 19-10-70 (P 105 old) N.D.C. bill for Rs. 8,414-70.

(i) Sub-Vr. No. 30, dated 4-1-67 invoice No. 549, dated 24-11-66 of the Indian Sports Depot, Bangalore-2, for Rs. 575-77.

As verified from the invoice, 13 sets of ladies, uniforms were supplied to the Chairman, Inter University Basket Ball (Women) at Rs. 28 per set and the cost will work out to Rs. 364 against Rs. 377 paid. The excess amount of Rs. 13 paid is objected for recovery.

(2) Item No. 41 dated 3-1-67 for Rs. 119-21. As verified Rs. 60-90 was shown as charges towards postage and telegram charges. The receipts and details of postal stamps used are not enclosed. Hence, Rs. 60-90 is held under objection for want of postal receipts and details of postal stamps used.

(3) Item No. 51, dated 7-2-67 Sub-Vr. No. 26 for Rs. 198-12 T.A. bill of Sri S. N. Krishna Swamy, Lecturer, U. C. E. (Manager). As verified from the T. A. bill, he was paid daily allowance for 7 days instead of 6 days due to him as detailed below :—

17-12-66	7.20 a.m.	20-12-66	12.30 p.m.	Jammu 1 D A
				(Bus journey from Patankot
				to Jammu more than 20 miles)
21-12-66				Halt at Jammu D. A.
				to
24-12-66				
25-12-66	,,			P. Kot. 1 D. A. —do—
26-12-66				to 29-12-66 Train
				Total : 6 D. As.

Hence, D. A. paid for 1 day in excess Rs. 6 is objected for recovery.

(4) Item No. 57 (a), dated 7-2-1967 Sub-Vr. No. 23 for Rs. 83-25.

T. A. bill of Sri S. N. Krishnaswamy, Lecturer, U. C. E. Hockey Tournament at Tirupathi.

The official left Tirupathi on 15-12-66 at 7 p.m. by train in III class. He was paid single III class fare and incidental charge of 4 paise per mile and 1 D. A. In case of Railway journey only $\frac{1}{2}$ D. A. is admissible for the day of departure from the out-station. Hence Rs. 3 paid in excess is objected for recovery.

(k) II N. D. C. bill for Rs. 10,033 = 53.

*Observations**Reply*

(1) Sub-Vr. No 51 (a), dated 1-2-67 for Rs. 80 – Establishment salary bill for Jan. 67.

As verified from the Sub-Vr. cited above, it is observed that a certificate was recorded that Rs. 80 being salary for 1-67 was disbursed on 1-2-67. In the N.D.C. bill for Rs. 8414-70 item No. 50 (a), an amount of Rs. 80 was charged off and it is certified that salary for Jan 67 disbursed on 2-67. The salary of the staff for Jan 67 has been charged off twice, once in N. D. C. bills for Rs. 8,414-70 [Sub-Vr. 50 (a)] and Rs. 10,033-53 [Sub-Vr. 51 (a)].

The reasons for this discrepancy may be stated. Pending receipt of satisfactory replies, Rs. 80 is held under objection.

Sub-Vr. No 56, dated 13-2-67 for Rs. 232-80.

(2) As verified from the above Vr., Rs. 232-80 was paid to Sri M. Ramu, Manager for Inter University Cricket Team of 1965-66 being the dues of 65-66 towards the trip of the team to Patna. The dues paid are not covered by any Vrs. and the details of dues paid also are not forthcoming. As verified from N. D. C. bill 7 for Rs. 2610-20 for 65-66 in respect of Inter University Cricket Match held at Patna, it is observed that all the bills were paid and no bill was pending for payment. Therefore, Rs. 232-80 paid as dues without any supporting Vrs. and reasons for payment of dues is objected for recovery.

(3) Sub-Vr. 61 dated, 21-2-67 for Rs. 71 : Rs. 71 paid for purchase of 15 cricket balls to the Mysore State Cricket Association, Bangalore, is held under objection for want of stock certificate.

(4) Sub-Vr. No. 65, dated 31-3-67 for Rs. 61-80 of M/s. Prakash Cafe Bangalore.

Rs. 61-80 was paid to Prakash Cafe towards supply of refreshments on 13-1-67 at Rs. 2 per plate for 30 plates + S. T. of 3%. The provision under which Rs. 2 per plate was paid instead of Rs. 1-50 approved by the competent authority may be stated. Pending Production of same Rs. 15 paid in excess is objected for recovery.

(5) Sub-Vr. 73, dated 10-7-67 for Rs. 408-79 for the year 1965-66.

The expenditure incurred out of the advance of 1965-66 was adjusted in the advance for 1966-67. The reasons for this may be stated.

(6) As verified from item No. 2 of the Sub. Vr. for Rs. 408-79, Rs. 55 being balance amount of Rs. 180, due to the V. C. E. Hostel for the year 1965-66 in connection with the Lunch supplied to 25 players at Rs. 2-40 per plate during Jan. 66. On the Sub-Vr. it is noted as Rs. 125 paid and Rs. 55 due for payment. But the entire amount was charges off in the N. D. C. bill No. 14 for Rs. 3005-54 (Sub-Vr. 34) for the year 1965-66. The reasons for this discrepancy may be stated. The reasons for adjusting Rs. 55 once in 1965-66 and again in 1966-67 accounts also may be explained. Hence, excess amount of Rs. 55 adjusted is objected to for recovery. Further, lunch charges at Rs. 2-40 per plate was incurred against Rs. 1-80 per plate sanctioned. Hence, excess of Rs. 12-50 is also objected to for recovery.

(7) Similarly amounts of Rs. 30, Rs. 100 and Rs. 168 have been adjusted twice, once out of the advance for 1965-66 and again from the advance for 1966-67. The discrepancy may be explained. Action may be taken to verify the same and recover the amounts if they have been adjusted twice.

*Observations**Reply*

- (8) Sub-Vr. No. 73 (a), dated 19-7-67/Rs. 68-76
Sub-Vr. No. 80, dated 23-9-67 for Rs. 100-12

The telegram charges paid and postage charges paid are not supported by Sub-Vrs. 'To' registers were not produced. Pending receipt of the same, Rs. 17-90 and Rs. 26 are held under objection.

- (9) Sub-Vr. 79, dated 23-9-67 for Rs. 228-05 T. A. of Rs. 228-05 paid to Sri P. C. Ponnappa, participant in Patiala.

The T. A. claims were not perferred in the prescribed form and details regarding the journeys like date, time, day or days of halt, purpose of halt etc., were not noted on the Vr/ for purchase of fruits, glucose, etc., and for conveyance charges paid are not forthcoming. The provision under which those articles were purchased and conveyance charges paid are not forthcoming. For want of these details Rs. 228-05 is held under objection.

- (10) Sub-Vr. 84, dated 23-9-67 for Rs. 1857-25 - Item No. 8.

Rs. 7-00 was paid to St. Joseph's College towards Trunk Call charges to Madras. The chairman has not certified regarding the trunk-call as to whether it was in the interest of the University work or not. Purpose of the call also is not noted. Pending supplying of replies to these points, Rs. 7-00 is held under objection.

- (11) Sub-Vr. 86, dated 26-9-67 for Rs. 2,639-56; item No. 7, 8 & 9 for Rs. 36, 36 and Rs. 108 respectively.

The Vrs. produced are not signed by the recipients but only by the manager. The provision of financial rules under which they were incurred are also not forthcoming. The Chairman had not ordered for the payment. For want of these details Rs. 180-00 is held under objection.

- (12) Sub-Vr. No. 86/23-9-67 for Rs. 2,636-56.

- (a) Item No. 16 for Rs. 74-48 T.A. bill of Sri M. Ramu, Manager, Inter University Cricket at Nagpur. He left Bangalore on 26-12-66, 7 A.M. and reached Nagpur on 27-12-66 by 5-45 P. M. by train. Hence, only $\frac{1}{2}$ D. A. is admissible to him as per M. C. S. Rs.

He left Nagpur on 9-1-67 at 7-30 A. M. by train and reached Bangalore on 11-1-67 at 6-30 A. M. $\frac{1}{2}$ D. A. on 9-1-67 is admissible to him. But as verified from item No. 15(m) he was paid D. A. for 16 days from 26 to 10-1-67 (b.d.i). Excess D. A. for three days (26th. 1 D. A. 27th $\frac{1}{2}$ D.A. 9-1-67 $\frac{1}{2}$ D.A. and 10-1-67 1 D.A.) at Rs. 6-00 per day amounting to Rs. 18-00 is objected for recovery.

- (b) Item No. 17 for Rs. 112-88 T.A. claims of Sri Ramu, Manager, Inter University Cricket Teams Trip to Patna for 1965-66.

The following observations are made in the Sub-Vr. cited above.

- (1) The official had not given the details of the journey, i. e., departure and arrival timings of journey and the T. A. and D. A. admissible for the journey.

- (2) D. A. for the journey days were also paid which is contrary to rules in M.C.S.R.

For want of detailed T.A. bills noting the days of journey, etc., and also the provision under which the claims of 1965-66 were paid

Observations

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without non-payment certificate, delay condonation, etc., the T.A. claims, if not claimed and disbursed within one year, special sanction of competent authority is required to admit the claims in audit. Rs. 112-88 is held under objection.

(L) N.D.C. bill for 1966-67 for Rs. 7,054-34 adjusted on 19-10-70.

(i) As verified from the Sub-Vr. No. 5. Rs. 90+25 were paid to the Director of Public Instruction (*vide* receipt of 14-10-66) being ent for the period from 11th to 13th Oct. 1966 and deposit of Rs. 25 to he Kanteerava Stadium.

Whether the amount of deposit of Rs. 25 was refunded by the D.P.I. and the same was recredited to University funds or not may be tated. If not, action may be taken to get the deposit refunded and redited to University funds under intimation to audit.

(ii) Item No. 12/23-8-66. As verified from the Vr. of M/s. Gopalan and Co., a receipt book was purchased for collection of receipts. The receipt book was not enclosed. Whether all the money collected in that receipt book was credited to University funds or not may be stated.

N.D.C. bill for Rs. 10,033-53 for 1966-67.

(i) Sub M. Vr. No. 81, dated 23-9-67 for Rs. 630-65 and item No. 1(8) dated 8-12-66. Rs. 36 was paid to Sri Ramachandra for selling of tickets to Inter-University Kabaddi Matches and Rs. 650 (NDC bill for Rs. 7,054-37 was spent for erecting bambôo thatches for selling tickets, etc. The amount of gate collection received and credited to Bangalore University funds may be stated.

(ii) Sub-Vr. 11, dated 14-11-66 for Rs. 1217-74. Item No. 30 T.A. bill of Sri Ahmed Quadri, M.A., Lecturer in Geography, R.C. College for Rs. 117-42 for the journey from Bangalore to Dharwar in connection with Inter-University Football Tournament at Dharwar.

The T.A. admissible to him is as follows :

30-9-1966 - 7.50 P.M.	1-10-66 - 12.30 P.M.	Bangalore
	Dharwar	40-00 Railway Fare
	Incidental charge	
	at 00-04 Ps per mile	12-16
	$\frac{1}{2}$ D.A.	2-75
	1-10-66	
Halt from 2-10-66 to 7-10-66	Halt	
	at Dharwar. (6x5.50)	33-00
8-10-66	Return journey to Bangalore	12-16
	Road mileage	2-75
		2-16
		104-98

But, Rs. 117-42 was paid to him although the Bursar had pointed out the admissible amount. The reasons for payment of the excess amount of Rs. 12-44 may be stated, besides recove ing Rs. 12-44 from him.

(iii) Item No. 21, Sub-Voucher No. 22 D. A. of Rs. 6 per day per member on 17th November 1966 for 12 students amounting to Rs. 72 wa paid. But, as verified from the acquittance obtained (No. 24) only acknowledgements from 11 players were obtained. The acknowledgement:

Observations

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from Sri. Jayaram (Sl. No. 7) was not obtained. Therefore, Rs. 6 paid to him is held under objection for want of acquittance from him.

(iv) Item No. 22 for Rs. 194-40 T. A. and D. A. paid to Shri. Somashekar, Manager, Inter-University Basket Ball Tournament at Kharagpur, 1966-67.

As verified from the T. A. Bill, the claims admissible work out to R. 176-40 against Rs. 194-40 paid. Therefore, Rs. 18 paid in excess is objected for recovery.

Bangalore 17-11-1966 9-30 a.m. Secunderabad 18-11-66 5-30 a.m.

Incidental D.A.		Rs.	13-68
Incidental DA on 342 miles at 0-04 per mile		Rs.	3-00
Halt at Secunderabad 19-11-66 to 24-11-66	6	Rs.	36-00
	$\frac{1}{2}$	Rs.	3-00

Secunderabad 25-11-66 5-10 pm. Kharagpur

27-11-66 4-50 am. (1038 Miles @ 0-04 M)		Rs.	41-52
	$\frac{1}{2}$ DA	Rs.	3-00
28-11-66 to 30-11-66 Halt at Kharagpur	3 DA		18-00
	$\frac{1}{2}$ DA	Rs.	3-00

Kharagpur 1-12-66 20-00 Hrs B'lore

3-12-1966 (17-05 Hrs)

(N) N.D.C. Bill No. 6/67-68 for Rs. 3,545-80 Inter-University Basket Ball Tournament at Madras T. A. Bill of Shri. N. S. Somashekar, Manager, for Rs. 88.

As verified from the T.A. Bill, it is noticed that Rs. 88 was paid towards T.A. and D.A. to the Manager.

Bangalore 23-11-67 9-20 p.m. 24-11-67 Madras 6-20 a.m.

	DA	Rs.	40 00
	$\frac{1}{2}$ DA	Rs.	3 00
Incidental on 225 Miles at 00-4 Mile		Rs.	9 00
25th and 26th Halt at Madras	2	Rs.	12 00
Madras 27-11-67 7-35 a.m. B'lore 13-15 hrs	$\frac{1}{2}$ DA	Rs.	3 00
Incidentals		Rs.	9 00

Total	Rs.	76 00
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He was paid Rs. 88 against Rs. 76 due to him as per calculation noted above. Hence, Rs. 12 paid in excess is objected for recovery.

(O) N.D.C. Bill No. 2 for 1967-68 for Rs. 2,639-16 Inter University Sports Activities for 1967-68.

As verified from the Sub-Voucher No. 28, Rs. 300 was paid to M/s Falcon Furnishers, Bangalore. Only the receipt was enclosed. But the bill was not enclosed. The purpose for which it was used was not recorded on the voucher. Therefore, Rs. 300 paid is held under objection for want of bill and claims on the bill.

(P) N.D.C. Bill No. 11 for Rs. 3,921-10/67-68 Inter University Sports Accounts.

(i) Item No. 7 for Rs. 124-68.

Rs. 124-68 was paid to Sarvashri Siddalingaiah and Kalsegowda. The purpose for which it was paid, the provision for the payment of the amount, sanction of competent authority, etc., are not forthcoming.

Observations

Reply

(ii) Item No. 8 for Rs. 100-21.

Rs. 100-21 was spent towards postage charges and it is not supported by postal receipts, 'To' Register, extracts, etc. Hence, held under objection.

(Q) N.D.C. Bill No. 4, dated 2-11-1970 for Rs. 980. T.A. Bill of Sri Jayashekara, Lecturer in Economics. Pay Rs. 400 p.m.

The Lecturer left Bangalore on 14th April 1970 and reached New Delhi on 16th April 1970. But, he was paid $\frac{1}{2}$ D.A. of Rs. 7-50 for 16th April 1970 which is inadmissible. Hence, Rs. 7-50 is objected for recovery.

(R) N.D.C. Bill for Rs. 3,280-00 for February 1971 in respect of Epigraphical Excursion of Kannada Department, CCB.

The following irregularities were noticed during the verification of the bill cited above.

(i) The Professor was permitted to spend Rs. 40 per student for 68 students. Against this, a sum of Rs. 2,780 was spent. The authority under which excess of Rs. 60 was spent may be pointed out. Pending receipt of same, Rs. 60 is held under objection.

(S) N.D.C. Bill for Rs. 650 for February 1971.

Purchase of Laboratory equipments by the Professor of Chemistry. Rs. 650 is held under objection for want of sanction of competent authority for the same.

(ii) N.D.C. Bill for Rs. 150 for March 1971 T.A. bill of Shri B. Nagesh Rao for Rs. 116-28.

Rs. 10 was paid towards conveyance charges in Dharwar for his journey from Dharwar Bus-stand to Karnataka University and return to Bus-stand. He is entitled to actual bus-fare from Dharwar Bus-stand to Karnataka University and return to Dharwar Bus-stand. Hence, Rs. 10 paid is objected for recovery.

(T) As verified from the N.D.C. Bill for 1966-67 of Inter-University Sports Committee, the acquittances for having disbursed salary to the incumbents in the following vouchers have not been enclosed. The same may be produced for audit. Pending their production, Rs. 1,375 is held under objection.

Sl. No.	N.D.C. Bill and date	Sub. Vr. No.	Details of charge	Amount	Remarks
1.	Rs. 8,414-70 1966-67	40	Salary for Dec.	66 80-00	Pay for Jan 1967 has been paid twice
2.		50 (a)	January 1967	80-00	
3.	Rs. 10 033-52 51 1966-67	(a)-12-67	January 1967	80-00	
4.	-Do-	62 (a) 1-3-67	February 1967	80-00	
5.	-Do-	68/1-4-67	March 1967	80-00	
6.	-Do-	69/1-5-67	April 1967	80-00	
7.	-Do-	71/1-6-67	May 1967	80-00	
8.	-Do-	72/1-7-67	June 1967	80-00	
9.	-Do-	73/28-7-67	Supp Salary	225-00	
10.	-Do-	74/1-8-67	July 1967	95-00	
11.	-Do-	75/1-9-67	August 1967	95-00	
12.	-Do-	1/20-9-66	August 1966	80-00	
				1,135-00	

Observations				Reply
1	2	3	4	5
13.	7054-34 19.10.70	4/1.10.66	September 1966	80-00
14.	—do—	6 31.10.66	October 1966	80-00
15.	—do—	12 1.12.66	November 1966	80-00
				Rs. 1,375-00

(U) N.D.C. Bills for Rs. 31,376-81 received from the Director of Physical Education for the year 1967-68 adjusted on 19th October 1970.

As seen from the Advance Register (old) Page No. 176, a sum of Rs. 33,000 was drawn by the Director of Physical Education as advance to meet the expenses in respect of tournaments conducted during 1967-68. Out of the advance of Rs. 33,000 received by him, Rs. 31,376-81 was adjusted by rendering accounts on N.D.C. Bill and there was a balance of Rs. 1,623-19. Whether the balance amount was recredited to the Bangalore University Funds or not is not forthcoming. The same may be intimated.

The advance was drawn on several occasions (10 times) to meet the expenditure. The N.D.C. Bills for the advances drawn on A.C. Bill were not submitted in correct manner and the amount drawn on A.C. Bills does not correlate with the N.D.C. Bills submitted. The sanction of the competent authority for the expenditure, the budget estimates duly sanctioned for each programme, the excess expenditure incurred, if any, and the re-appropriation for the excess expenditure are not at all forthcoming and in the absence of details mentioned above, the expenditure could not be audited against sanctions or scales.

(3) Audit of N.D.C. Bills adjusted during 1970-71 (Examination Advances)

As seen from the N.D.C. Bill Dr. N. Sharma, Examiner, attended the Physics Practical Examination in Central College, Bangalore, from 24th to 30th April 1970. Rs. 600 was drawn as advance of T.A. The attendance certificate for the period from 24th to 30th March 1970 is not enclosed and also sanction of the Vice-chancellor to take up air journey is not enclosed to the Bill. Hence, Rs. 84 D.A. paid and Rs. 434 air fare paid are held under objection.

(i to iii) Sanction of Vice-Chancellor for air journey is obtained. It will be produced to audit.

(ii) N.D.C. Bill for Rs. 1,100 adjusted on 23rd July 1970.

Sri S.D. Chatterjee, Calcutta, attended the meeting Board of Appointment in Physics on 18th June 1970. He has been paid air fare of Rs. 834-00 and the same is held under objection for want of sanction for the air journey.

(iii) Air fare of Rs. 182-40 paid to Sri Tirugnanasambundam is held under objection for want of competent sanction for the air journey.

32. N.D.C. Bill for Rs. 902-45 adjusted on 26th September 1970. Regarding uniforms purchased (cloth) including stitching charges to class IV servants by the Principal, University College of Engineering.

The following are the observations on the bill cited above: (1) The sanction of competent authority (University Syndicate) is necessary to admit the expenditure in audit as the various officers of the University including Principals are not delegated with the power of purchase of cloth for getting uniforms stitched to class IV servants.

*Observations**Reply*

(2) Whether quotations were called for getting the uniforms stitched and embroidery charges and lowest accepted may be intimated.

(3) Certificate to the effect that the stitching charges paid were reasonable was not recorded on the Bill.

(4) Stamped acknowledgements were not obtained for receipts of more than Rs. 20.

(5) There is inordinate delay in admitting the N. D. C. Bills. The N. D. C. Bill received during August 1969 is admitted and adjusted on 25th September 1970 after a lapse of one year.

33. Miscellaneous N. D. C. Bills

(a) N. D. C. Bill for Rs. 280—T. A. Advance drawn by Dr. Nagaraj and adjusted on 13th August 1970 is held under objection for want of attendance certificate from the Indian Mathematics Society (Annual Conference) at Nagpur.

(b) N. D. C. Bill No. 3 for Rs. 200 adjusted during September 1970 University Engineering College Library regarding adjustment of payment of Rs. 194-25 towards advance for supply of periodicals, etc. The invoice received from the firm or book-seller was not enclosed to the bill to verify the correctness of the claim.

(c) N. D. C. Bill No. 5, dated 19th September 1970 for Rs. 245 received from the Principal, University Engineering College, Bangalore.

Rs. 345- was credited to Reserve Bank of India, Bangalore, towards renewal fees of licence for the boilers, 331, 241 and 134 for 1969-70. Certificate of payment was not enclosed. Hence, Rs. 245 is held under objection pending production of certificate of payment

There is inordinate delay in adjusting the bill from 3-5-1969 (date of receipt of bill) to 19-9-1970 (date of adjustment)

(d) N. D. C. Bill No. 6, dated 19th September 1970 for Rs. 115-00 received from the Principal, University College of Engineering, Bangalore.

Rs. 106-70 was paid for the purchase of black drill cloth from M/s. Abdul Kareem and Sons, Bangalore. The purpose for which the cloth was purchased together with the sanction of the Vice-Chancellor were not enclosed and therefore the amount of Rs. 245 is held under objection pending receipt of sanction; stamped acknowledgement may also be produced for audit. There is an inordinate delay in adjusting the bill from 22nd Sept. 1969 to 19th September 1970.

(e) In the case of the following bills, the sanctions of competent authority were not obtained for the purchases and hence held under objection.

Sl. No.	NDC BILL No. and Date	Name of the Firm	Name of the Oil	Amount Rs. P.
1.	10 26-9-70	M/s. Indian Oil Co.	2000Lt. Indian oil	1,012-67
2.	8 26-9-70	—do—	1800Lt. Indian oil	958-00
3.	9	—do—	1800Lt. Indian oil	921-41
Total				2,892-08

32. Remarks of Principal UVCE, will be obtained on all the points raised in sub-paras 1, 2, 3, 4 and 5

33. (a to g) Remarks of Principal, UVCE, will be obtained and furnished to the Audit.

Observations

Reply

(1) N. D. C. Bill No. 1, dated 6th September 1970 for Rs. 680-90 received from the Principal, University College of Engineering, Bangalore, regarding advance subscriptions paid to foreign firm.

The following omissions were noticed during the audit of the above bill.

Rs. P.	The counterfoil of the challans for the amounts noted in
162-30	the margin remitted through the Bank as commission charges
29-80	paid to the Bank have not been enclosed ;
132-90	
325-00	

Pending their production, Rs. 325 is held under objection. N. D. C. Bill No. 2, dated 7-9-70 for Rs. 1095-04 received from the Principal, University College of Engg, regarding equipments purchased by the Head of the Dept. of Architecture (Development grant). Sanction of competent authority for purchase of articles like Flash, Plastic Trays and Brass (Kumba Konam) was not enclosed to the bill. Many of the receipts of more than Rs. 20 were not stamped.

Audit of Records of Registrar's Office.

34. Scale register denoting the sanctioned posts of various categories both teaching and non-teaching staff was not maintained during 1970-71. In its absence, it is not possible to verify in audit as to whether salaries paid to various officers are against sanctioned posts or not.

34 (1) Noted.

(2) Files in respect of sanction of leave to the officials were not opened. The leave sanctioned during 1970-71 is ascertained to be filed in file and the same was not produced for audit. It is suggested that leave, increments, etc., pertaining to the individual official and class IV servants are filed in the personal file of the concerned official and class IV servants for easy verifications.

(2) Noted.

(3) File relating to encashment of leave to officials and class IV servants are not maintained. The leave calculated was not entered correctly in the Service Register.

(3) Will be verified.

(4) Entries in the Service Registers are not attested by the office from 1969 onwards.

(4) Will be done.

(5) Entries regarding encashment of leave and leave sanctioned were not made in many Service Registers from 1971.

(5) This being made now.

(6) Part III of the Service Registers are blank.

(6) Instructions are issued to fill up part III of Service Registers.

(7) Annual verification of Service Registers to the end of 31st March 1971 was not conducted.

(7) -do-

Other irregularities noticed in individual Service Registers are given below :-

(a) Service Register of Sri Nagaraj, Assistant,

An advance increment of Rs. 5-00 for having passed the departmental examination with effect from 30th January 1973 was sanctioned. But, the same was not entered in the appropriate column of the Service Register.

(7) (a) Noted.

Service Register of Sri Basaviah, Peon, Estate Assistant's Office.

The entries in the Service Register were not attested by the officer in the above case and also in the case of Service Registers of the following officials :-

Observations

- (2) Smt. Thimmamma, Sweeper
- (3) Sri. Nissar Ahmed,
- (4) Sri. Maheshappa,
- (5) Sri. K. Subramani,
- (6) Sri. Govinda Rao,
- (7) Sri. Thimmaiah,
- (8) Sri. Puttaswamy,
- (9) Sri. Narasaiah, Scavenger.

(c) *Examination Section*: Many of the Service Registers of the officials who were appointed during 1970-71 and working during 1970-71 were not produced for audit on the ground that the Service Registers have been sent to expert committee in connection with the regularisation of promotions, etc. They may be obtained and sent to post-concurrent audit for verification.

35. *Stamps Account*(i) *Registrar's Office*

In respect of stamp account Indent Register was not maintained. In its absence, it is not verifiable as to the total number of stamps indented and the amount of cheques received from the Bursar's office. Three stamp stock registers were used by three different persons and no consolidated stamp stock register was maintained. Therefore, it is very difficult to ascertain the total value of stamp used on a single day. The 'To' Registers corresponding to the three stock registers of stamps were not produced to audit for checking.

'To' Register was not produced for verification for the period from 21.5.1970 to 14.7.1970, 11.10.1970 to 13.12.1970. Pending its production the value of stamps to the tune of Rs. 809 and paise 64 plus Rs. 493-10 = 1,302-74 used during the period is held under objection.

(ii) On 10th September 1970, N. S. S. 14314 a registered letter was sent to Mrs. Susheela-Department of English, Mount Carmel College, Bangalore. The postal receipt for Rs. 1-50 was not produced. Hence Rs. 1-50 is held under objection for want of postal receipt.

(iii) *Stamp Account-Examination Section*

(a) On 28th October 1970 Rs. 302-60 was paid towards the purchase of stamps and telegram charges and has been charged off in the cash book. But, in the issue register, stamps worth Rs. 300 only was issued to confidential section. Rs. 2-60 was short accounted and hence objected for recovery.

(b) On 17th December 1970, stamps worth of Rs. 1-10 was used for a telegram. But, the postal receipt is not forthcoming nor the account of the telegram. Pending its production Rs. 1-10 is held under objection.

(c) As verified from the Stock Register of Stamps, on 20th February 1971, it was recorded that Rs. 175-15 was the closing balance. But in the stamp expenditure register, the closing balance was noted as Rs. 394-84. The reasons for this discrepancy may be stated. Pending furnishing replies, Rs. 219-70 is held under objection.

(d) Stamps stock register for the period from 1-4-1970 to 13-5-1970 was not produced for audit.

Reply

(b) Instructions are now issued to Supply the omissions.

(c) Will be produced to the A. C. Audit.

1. All the required records will be produced to Audit.

(ii) Noted Certificate for having posted will be produced.

(iii) (a to p.) detailed verification of the records will be made and further action taken.

Observations

Reply

(e) Stamp Indent Register

It is observed that 375 inland letters were issued to Sri G.V. Krishna on 15th October 1970 and acknowledged by him on 16th October 1970. But as seen from the stamp register, there was no stock of inland letters on that date. This has not been charged off in the stamps account register also. There was no proof of having purchased the same. The source from which they were received and the reasons for not accounting the inland letters in the stamp account register may be stated. Pending production of same, Rs. 37-50 is held under objection.

(f) In the stamp account register, the closing Balance of Rs. 165-53 on 27th April 1970 was not brought forward as the opening balance on 28th April 1970 and receipt of stamps worth of Rs. 800 was taken to account. Whether this mistake was corrected in future dates or not may be stated. The reasons for this omission may be stated. Pending satisfactory reply, Rs. 165-53 is held under objection.

(g) The stamp account of Sri Venkatakrishna, Asst., shows ;

Total receipts of stamps during 70-71 Rs. 2,450-00

Expenditure of stamps as per accounts

produced

Rs. 2,289-50

Rs. 160-50

The value of un-accounted stamps which were not physically available amounting to Rs. 160-50 is objected for recovery.

(h) Postal stamp account of Sri B. S. Nanjundaiah, Assistant :

Total receipts during 1970-71 Rs. 3,000-00

Total expenditure during 1970-71 as per
accounts produced

Rs. 2,525-60

Rs. 474-40

The account for the balance amount of Rs. 474-40 was not given by the official or the unused stamps returned to the concerned. Therefore the value of stamps of Rs. 474-40 is objected to for recovery.

(i) Postal stamp account of Sri Bellubbi.

The official had received postal stamps worth of Rs. 500 as detailed below. He had not rendered accounts for the same. Hence, Rs. 500 is held under objection for want of accounts.

Date	Amount Rs. P.
23-5-1970	100-00
10-6-1970	100-00
16-12-1970	300-00
	500-00

(j) In case no account is rendered, Rs. 500 is to be recovered from him. The stamps used on 16-4-1970 as verified from the stamp account register is Rs. 32-55 against Rs. 33-65 noted in the 'To' Register for that day. The reasons for charging off Rs. 1-10 less in the stamp account register may be explained.

(k) Further monthly abstracts in the stamp stock register was not recorded and also the total in the 'To' register were not struck daily. In many instances, the value of stamps charged off in the stamp register did not agree with the total in the 'To' Register.

Observations

Reply

(l) On 1st April 1970, Degree Certificates were sent to 104 candidates by registered post. The postal receipts issued for the registration of the packets is at Rs. 1-55 per packet. But in the stamp register stamps worth of Rs. 1-85 each were charged off. The excess of stamps charged off at Rs. 00-30 per packet for 104 packets amounting to Rs. 31-20 is objected to for recovery.

(m) On 20th April 1970, a registered cover was sent to Shri Rajagopal of Kollegal Containing the Degree Certificate. The postal receipt is for Rs. 1-10 but Rs. 1-85 was charged off in the stamp register. Therefore, the excess of Re. 00-75 charged off in the stamp register is proposed for recovery.

(n) on 23rd April 1970, two degree certificates were sent to the candidates mentioned below: The excess stamps charged off amounting to 00-60 is objected to for recovery.

1. 692 Geetha Gowri	Rs. 1.85	Rs. 1.55	00-30
2. 701 Ananthaswami	Rs. 1.85	Rs. 1.55	00-30
			00-60

(o) In the following cases, the postal receipts for the registered letter/post were not produced for audit, in proof of expenditure shown in the register. Therefore Rs. 39.10 is held under objection.

From Serial No. 770 to 785 at Rs. 1.85 each	Rs. 29-60	To No. 5723
8-10-70 Sri S. S. J. Baig, Shantinagar, Bangalore	Rs. 1.15	
19-11-70 One registered post	Rs. 1.15	
20-2-71 Four registered post sent-Marks cards and provisional certificates	Rs. 4.15	
27-2-71 One registered post	Rs. 1.15	
25-3-71 Principal, A.P.S. College	Rs. 1-30	
	Rs. 39-10	

(p) On 6th May 1970, Degree certificates were sent to 151 students (Sl. No. 1855 to 2005). Postal stamps worth of Rs. 1.85 each were said to have been used for 151 covers. The postal receipts produced were only for 34 registered covers. In case of 100 cases, receipts issued by postal authorities were for Rs. 1.65 each only against Rs. 1.85 charged off in the stamp register. Hence, excess of Re. 00.20 each on 100 covers amounting to Rs. 20 is objected to for recovery.

For the remaining covers, postal receipts were not produced Hence Rs. 31.45 is held under objection for want of postal receipts.

36. General Cash Book (Examination Branch)

The cash book was not maintained in the prescribed form, Corrections and alterations have not been attested by the Registrar. The opening and closing balances were not written correctly. Page Nos. 113 to 128 The closing balance on 25th November 1970 under stamp account column is noted as Rs. 3,981-37 instead of opening balance of Rs. 1,983-17 and no receipt of stamps was accounted. The reasons for this may be stated.

The closing balance on 31st December 1970 was Rs. 4,490-27 and on 1-1-1971, the opening balance was taken as Rs. 2,482-07. The reasons for this may be stated.

This is a Sub-office which maintains a formal cash book with all the information. The stamp account will be once again verified and action taken to set right the mistakes.

Observations

37. Disposal of old valued answer scripts during 1970-71

Quotations were called for on 29.8.1971 from the intending from M/s. Rao Traders being the agents of M/s. South India Papers (Pvt) Ltd. Nanjangud, on 8th September 1970. The rate quoted was Rs. 375 per mt. But the quotation was actually received on 16th September 1970 as seen from the seal on the quotation. When only one quotation was received, the reasons for not calling for quotations for the second time to get the benefit may also be stated. The agreement taken from the purchaser on stamped paper is not enforceable as attestation by witnesses was not done on the stamped paper.

38. Retention of cash amount of Rs. 2,156-50 drawn without necessity on 22nd April 1970 for purchase of Typewriter.

Rs. 2,156-50 was drawn on 22nd April 1970 although the Director of Government Press had intimated that there was no stock of typewriter on that date. The amount drawn was reccredited on 11th June 1970; The reasons for drawing the amount when there was no necessity for immediate use and retaining it for 1½ months may be stated. Pending furnishing of satisfactory replies, Rs. 2,156-50 is held under objection.

39. Audit of accounts of Co-ordinator's Office,
Bangalore University for the period from
1-4-1970 to 31-3-1971

(1) *Cash Book*: The Cash Book is not maintained in the prescribed form (M.F.C. 1958) Separate cash Books for imprest, salary and A.C. bills were maintained instead of one book.

(2) *Imprest Cash Book*: The amount of each recoupment was not noted and the cash balance certificate not recorded at the month end.

(3) *Register of Cheque Books*: The register was not maintained in the proper form.

(4) The following cheques received from the Bursar and Bank D.Ds from others have not been taken to cash book.

The reasons for this omission may be stated.

Sl. No.	Cheque No. and Date	Date of receipt	Amount Rs. Ps.	Remarks.
1	2	3	4	5
1.	488052 13-5-70	14-5-1970	108-50	
2.	488728 2-6-70	2-6-1970	300-00	
3.	511333 18-6-70	19-6-1970	100-00	
4.	500922 4-7-70	6-7-1970	200-00	
5.	500622 4-7-70	6-7-1970	200-00	
5a	510976 23-7-70	23-7-1970	200-00	
6.	517892 6-8-70	6-8-1970	150-00	
7.	517970 10-8-70	11-8-1970	200-00	
8.	529010 12-8-70	13-8-1970	150-00	
9.	529393 24-8-70	24-8-1970	50-00	
10.	530047 27-8-70	27-8-1970	150-00	
11.	DD No. 22405 21-8-70 Canara Bank	29-8-1970	134-00	Sale Proceeds towards Bill No. 31318 4-8-70

Reply

37 Such omissions will be avoided in future. Purchasers of the old answer scripts. only one quotutier was received.

Such omissions will be avoided in future.

(1) Cash book is maintained in simple form on account of practical reasons.

(2) Noted. Suggestion will be followed. The Imprest register is already maintained.

(3) The Register maintained gives adequate details.

(4) The cheques mentioned in this para relates to advances drawn in connection with the Extension Lectures and these accounts are maintained separately.

		Observations		Reply
1	2	3	4	5
12.	DD No. 781900 13-10-70	1-9-1970	87-92	
13.	DD No. 781900 13-10-70	16-10-1970	230-10	
14.	573333 3-11-70	4-11-1970	150-00	
15.	DD No. MYS 54987 2224 Syn. Bank	16-11-1970	253-32	Sale Proceeds
16.	581141 24-11-70	26-11-1970	175-00	
17.	DD No. H 280470 1263 70 7-12-70	9-12-1970	277-52	M/s. Book House. Mysore.
18.	DD No. 18090 70 280032 19-12-70	21-12-1970	115-00	
19.	DD No. 303544	20-1-1971	238-00	
20.	DD 55636	20-1-1971	399-84	Geetha Book House
21.	67 008086 1-2-71	1-2-1971	200-00	
22.	DD No. 304041 1131 1-2-71	3-2-1971	225-00	Mysore Book House
23.	DD No. 886481 514 71 4-2-71	9-2-1971	171-65	Rajaram Book House, Shimoga.
24.	Ch. No. O 24194 27-2-71	1-3-1971	200-00	
25.	Ch. No. O 24788	17-3-1971	200-00	
26.	Ch. No. O 28552 23-3-71	25-3-1971	400-00	

(5) On 2nd June 1970, Rs. 300 was received vide Ch. No. 67/4888728 of 2nd June 1970 for purchase of postal stamps. But, only Rs. 100 was taken into account in the Cash Book and Rs. 200 was not accounted for in the cash book. The reasons for not taking the full amount into cash book may be stated. It is ascertained that Rs. 200 worth of stamps was purchased for sending invitations to the Extension Lectures. But the reasons for which it was not taken to cash book is not correct. Such irregularity may be avoided in future.

On 18th September 1970 stamps worth of Rs. 60 were issued for sending invitations in connection with the Lecture arranged by Shri R. A. Anand. The details are not forthcoming. Hence, Rs. 60 is held under objection.

(7) As seen from the Cheque counterfoil No. IX, a cheque bearing No. 67/477631, dated 26th, 27th May 1970 for Rs. 678 was issued to reprographica, for 46 block making charges for Geography book. On verification of the Bank schedule for June 1970, it is seen that the cheque was encashed by the party on 1st June 1970. But the same was not taken to cash book. The reasons for not taking this particular cheque to the cash book when it was issued in May 1970, but taking it during September 1970 (B. P. No. 61) after a lapse of about four months may be stated. Such apparent omissions may be avoided in future.

(8) *Paper Account*: The Opening Balance receipts, total, issues and closing balance in respect of paper account was not produced for audit. In some of the registers produced this account was not maintained properly and postings of day to day transactions are not made. The closing balance of paper as on 31-3-1971 was not worked out and produced to audit. The stock verification was not conducted. There was no correlation between the issue register and the work order in each case.

(5) Since the accounts for purchase of stamps for Extension lectures were maintained separately and the receipt of Rs. 200/- was recorded in the Extension Lectures stamp purchase register (vide page No. 7), receipt of Rs. 200/- is not recorded in the cash register, as Extension Lectures accounts were not taken into general cash register.

(6) It has been recorded in the Extension Lectures stamp register vide page No. 9. The details of the expenditure for Rs. 60/- will be shown to the Assistant Controller, Audit.

(7) The clerical omission is regretted.

(8) The accounts are since maintained. Entrusting of works to private printing presses is now gradually discouraged. Accounts will be shown to the Asst. Controller, Audit.

*Observations**Reply*

No agreements or Securities were taken from the printing agencies which have been supplied with manuscripts large quantities of paper blocks etc., for printing the text-books and other books to safeguard against loss to the University by the defaulting printers printing presses.

As verified from the correspondence, it is noticed that some of the printers had stopped their work and in some other cases their existence is in doubt.

(9) *Fixing the price to the Books Published*

The rate sheets in the files are not properly maintained. In many cases, no specific rates have been fixed and the methods adopted to find out the cost at different stages were not clarified. Prices of the books fixed by the co-ordinator were not approved by the Chairman in many instances. The cost of production of each category of book could not be worked out for want of payment particulars under several processes.

(10) During the course of audit of the accounts maintained by the Co-ordinator, particularly entering of accounts by way of N.D.C. Bills for the advances drawn by him, several irregularities were noticed. They are listed out separately as Annexure IV. The discrepancies pointed out in the Annexure may be supplied to audit for admitting payments. Till such time, Rs. 2,758-28 is held under objection.

(11) *Publication Section*

(a) (1) The Co-ordinator got printed some text and other books during the year 1970-71 by private printing presses and sold them in book on cash sales and also on credit basis in some cases. It is observed that the text-books in large quantities have been sold to private book sellers on credit basis including Bangalore University Consumers Co-operative Society and the sale proceeds realised have not been taken to cash book. The sale proceeds have not been realised at regular intervals of time, but at the convenience of the purchaser. Even the sale proceeds were credited to Bangalore University direct without taking it to the cash book. Whether all the amounts realised have been accounted for correctly on the dates of realisation cannot be verified.

(2) Bulk supply of text-books and other books published by the Bangalore University have been made to Bangalore University Consumers Co-operative Society and other societies on credit basis during 1970-71. No securities were obtained from them. In the absence of any security how the University is going to collect the dues in case the societies fail to pay the amounts of the credit bills. This procedure may be discontinued or adequate securities may be obtained from the societies to ensure against non-payment of credit bills. If obtaining of securities from the societies are not practicable, the credit sales may please be discontinued in future.

(3) Printing of text-books and other publications were entrusted to private printing agencies. Printing papers and other materials like blocks, wrappers, etc., have been supplied to the printers. Files regarding calling for quotations from private printers were not produced for audit. The agreements entered between the printers and the Bangalore University were not produced for audit for verification.

(4) Cash security or any other security was not taken from the persons incharge of the schemes who is handling stores containing valuable books worth thousands of rupees. Adequate security has to be obtained from cashiers and store-keepers handling money or books or any other

(9) Costing sheets are maintained. The information will be produced to the Asst. Controller Audit.

(10) The details will be verified and action will be taken to supply the omission.

(11) (a) (1) & (2) The books are supplied to the Bangalore University Consumers co-operative Society on credit basis as it is a University associate body. In the initial stage BUCCS was the sole distributor of the University Publications. This system has since been changed in order to promote the sale of publications. The books are now sold to private book sellers also on cash basis.

The arrears from the BUCCS for the period 1970-71 were since collected.

All cheques and demand drafts received from the book sellers and others are directly credited to the Bangalore University Funds after noting the same in the cheque register maintained for the purpose. Accounts of arrears/dues etc. are prepared separately and action taken from time to time.

(3) Quotations were invited in 1969 and the rates for printing the University publications were standardised. These rates are continued to be paid to the printers to the advantage of the University.

(4) Noted. Action will be initiated

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valuable stores. Action may be taken to obtain the security from the concerned official immediately.

(5) As seen from the stock register of books, blocks etc., annual stock verification was not conducted during 1970-71. This may be done atleast now and the result intimated.

(6) Regarding the issue of complimentary copies to authors and other V.I.P.'s, no rules have been framed and no accounts have been maintained in this regard.

(7) Several bill books (both credit and cash) were simultaneously brought into use during 1970-71 and onwards. Separate bill books for each category of books were used simultaneously. Using of more than one bill book at a time causes confusion during verification and provides scope for manipulation. Only one book must be used for cash and one bill book for credit bills in future.

(8) Stamped agreements in some of the cases were not signed by the responsible officer of the University. Without the signature of the I Party the agreements cannot be enforceable in case of contract breach.

(9) There is no uniform procedure in payments of remuneration to authors etc. Some payments were made by the Co-ordinator and in some other cases, the bills were sent to the Bursar for payment.

As the Co-ordinator is also the Head of the Department and maintains separate accounts, he has to adopt a uniform procedure and the remuneration bills and others are paid by him so that it is easy for him to account the expenditure and receipts of his section.

(b) Stock Book

(1) Purchase of Demy Maplitho Printing Paper

On 28th October 1970 sanction was accorded to purchase only 200 reams of paper vide Order No. GEN/20/PBL 70, dated 20th October 1970. But payment was made for 201 reams being the actual quantity received and that quantity was taken to stock. The revised sanction order may be obtained and produced for audit to admit the payment in audit. Pending receipt of same, Rs. 2-30 per K.G. for 17.8 KG cost of one ream of paper amounting to Rs. 40-95 is held under objection.

(2) The Bangalore Press had been supplied with 115 reams of D.D. Cream Buff Paper on 7-5-1970 and 24-10-1970 (64 + 51) respectively. Out of this, the press had used 89.745 reams of paper. The remaining 25.255 reams of paper was not returned by the Press. When this quantity of paper was used may be stated. If it was not used so far, action may be taken to get the quantity of paper remaining unused from them or its value collected.

(3) On 24th October 1970, 51 reams of paper was issued to Brindavan Press. But the paper account from the Press was not received till the date of completion of audit.

(c) Stock Register of Books

The periodical verification of actual stock was not conducted and the book balance reconciled with the correct balance.

The account for the complimentary copies (100 books) has not been maintained properly. All 100 copies were not issued at a time. The balance number of copies were not noted in the ledger.

(5) Action is already taken.

(6) The list approved for the purpose will be shown to Audit.

(7) Separate bill books are used for cash and credit sales as well as for text books, general books and Extension Lecture books with a view to maintain separate accounts. However, as suggested, only two bill books—one for cash and one for credit—will be used in future.

(8) The Audit observation will be kept in view for future guidance since these works are completed.

(9) Payments relating to text book schemes are being made by the Co-ordinator and the rest by the Bursar for practical administrative and accounting convenience.

(11) b) 1. The ratification for excess purchase of one ream will be obtained.

2&3) The remaining paper was used for the printing of University publications subsequently. The concerned printers have accordingly rendered accounts. The accounts will be shown to Assistant Controller, Audit.

c) Accounts will be maintained separately.

Observations.

(d) Rs. 50 was expended on 8th April 1970 towards shifting of telephone from English Block to Mathematics Block without the sanction of competent authority. Necessary sanction may please be obtained and produced for audit. Till such time, Rs. 50 is held under objection.

(e) Private telephone call charges of Rs. 4-50 collected was credited to D.P.E.L. account instead of Bangalore University Funds. The purpose of D. P. E. L. Account is to incur expenditure towards printing and publications. Hence this amount of Rs. 4-50 may be withdrawn from D.P.E.L. account and credited to Bangalore University Funds.

(f) T. Call bill for Rs. 24-50 for 21st January 1971. Similarly, the private telephone call charges of Rs. 20-00 collected and credited to D.P.E.L. account may please be withdrawn from that account and credited to Bangalore University Funds.

(g) The amount of Rs. 20 collected towards Telephone Trunk-Call charges was not taken to cash book. Such omissions may be avoided.

(h) Trunk Call bill 28899, dated 21st March 1971 for Rs. 6-70.

Trunk Call charges of Rs. 2-20 collected was not taken to cash book. But was credited to D. P. E. L. Account instead of Bangalore University funds.

(i) The following details called for have not been furnished by the Co-ordinator. The same may be furnished now atleast.

- (1) Number of books published during 1970-71;
- (2) Amount sanctioned during 1970-71 for publishing books;
- (3) Amount spent towards remuneration to authors, printing charges etc., to publishers and miscellaneous charges;
- (4) Unspent balance reccredited to Bangalore University funds.

40 (1) *General Section*

The General Section deals with the purchase of steel almirahs, furniture and stationery articles etc., required for general use of the Bangalore University. The purchases and the value of stores will be to the tune of a lakh of rupees per year. There is no store-keeper to this Section. As the Section deals with stores of valuable nature involving financial transactions, a store-keeper may be appointed and adequate security deposit obtained to safeguard against fraud, loss etc., to the University funds.

(2) Annual Stock verification was not conducted from the inception of General Section. Many of the entries in stock register have not been attested by the Head of the Office. Some of the entries are made in pencil also instead of in ink. The pencil entries may be inked after verification. Such irregularities may be avoided in future.

(3) As verified from the stock ledger, the opening balance of many stationery articles have not been recorded. Issues were noted. In the absence of the O. B., the correct balance of stationery articles could not be worked out and arrived at. A few instances of such recordings are given below :

Reply

11 d) The expenditure is ratified

e) & f) Since the entire amount of Telephone bill was paid out of Departmental account, including private call charges, the realisation of private call charges was credited to the Departmental accounts and only the net official charges are paid from the University.

g) & h) It is an omission due to direct remittance to University Telephone Funds.

i) Necessary details are furnished to Assistant Controller, Audit, for

40 i) Annual stock verification is ordered to be done. Result will be informed shortly

Stationery issue register

Some of the omissions pointed out by the audit, are done by oversight. They are now verified and action taken to set right.

Particulars	Observations	Ledger Folio	Reply
(1) C. L. Register		218	
(2) Attendance Register		217	
(3) To Registers		214	
(4) From Registers		213	
(5) Note Sheet Pads		210	
(6) Note Sheets		211	
(7) Quarto letter pad and thick		206	
(8) Locks		78 to 82	
(9) Post Cards printed		233	
(10) Inland letters		235	

The following irregularities were noticed during the review of the stationery issue register.

(a) As seen from Invoice No. 450, dated 24th November 1970, it is noticed that 250 file wrappers were issued. But issues have not been recorded in the issue register.

(b) Five pads of note sheets have been issued under Invoice No. 436, dated 28th May 1970; But, 10 pads were charged off in the issue register. The reasons for this excess charged off may be stated. The error may be rectified with due attestation.

(c) Two control registers were issued under Invoice No. 432 dated 30th March 1970 to the Establishment Section, but the same was not charged off in the issue register.

(d) As per Invoice No. 429, dated 28th February 1970, two shorthand note books were issued, but they have not been charged off in the issue register.

(e) Five Reams of duplicating papers were issued to Establishment Section vide Invoice No. 425, dated 13th January 1970. But this was not noted in the issue register.

(f) Three general receipt registers were issued to Vice-Chancellor vide Invoice No. 121, dated 12th November 1970; The same has not been charged off in the stock register.

Two To Registers one KG gum crystals and two boxes of staples were issued to despatching section vide Invoice No. 35 dated 29th September 1970 and 38 dated 17th December 1970 respectively. But these issues were not noted in the stock register.

In view of the above discrepancies in the noting of issues etc., how the Balance of Physical stock was arrived at and verified from time to time and in cases of excess or shortages how they were recovered may be stated. In future, the stock register may be maintained correctly and the physical balances verified with the book balances and discrepancies, set right from time to time under the supervision of a higher officer.

41. *Failure to insist Upon the Clearance of Advances Outstanding Against Several Officers of the University for Several years Since 1966.*

From a cursory perusal of the Advance Register, it is noticed that advances are given to several officers of the University to meet their day-to-day needs liberally. Eventhough, it is necessary that a person must require advances to manage the work entrusted to him efficiently, he is also obliged to render accounts to the advances drawn by him from time to time soon after the completion of work or purchase of material for which advances

41 Prompt action has already been taken by issuing reminders and follow up actions for getting the outstanding advances cleared, will be taken. A special report on this will be issued to the Auditors.

*Observations**Reply*

are drawn are over and in case of balance remaining unutilised, it is to be remitted to University immediately.

As per rules in force, the account for the earlier advance is to be rendered before drawing a second advance or a maximum period of three months to settle the advances drawn, unless there are exceptional circumstances. But the perusal of the advance register disclose that even after three years, some of the advances drawn as early as October and December 1966 by the Librarian of the University are not finally settled by him. No valid reason for their pendency for such a long period is forthcoming. The only reason that Audit can conclude for their pendency is the lineancy shown by the higher authorities to drawing officers to allow them to draw advances from time to time as they desired without insisting on the concerned to account for the earlier advances and to recredit the amount drawn in case accounts vouchers are not produced within a reasonable time.

Allowing to keep the advances outstanding for an unreasonable period will result in (i) misuse of the money drawn or the unexpended balance (ii) Making it difficult to produce vouchers or accounts for the amount drawn or to rectify defects if any, noticed in the accounts at a later stage and (iii) fixing up a responsibility on any individual in case of misuse of the advance or loss incurred by the University.

As the delay in accounting of advances may lead to avoidable difficulties as above, it is suggested that the provisions of K.F.C. in this regard may be followed scrupulously and all officers who have drawn advances on A. C. Bills may be objected to settle the accounts within three months or a maximum period of six months in exceptional cases with the sanction of the Vice-Chancellor may be stipulated. As a first step, a list of advances and A.C. Bills outstanding against several officers of the University as on 31st March 1975 may be prepared and sent to the concerned for verification and acceptance with a request to settle them before 30th September 1975. The result of action taken in this regard may be intimated to audit.

A list of advances paid upto 31st March 1971 and outstanding on that date against several officers of the University as noticed in the advances register is enclosed as Annexure 5. It cannot be considered as exhaustive.

42. *Non-Production of Work Bills with The Connected Measurement Books Etc., during Audit.*

A list showing the details of work bills in respect of works executed and paid for during 1970-71 by the University along with the related M. B's etc., which were not produced for checking at the time of audit is enclosed as Annexure 6. As the bills mentioned in the Annexure along with the related M. B's may be searched out and produced to Audit for scrutiny. Till such time, Rs. 1,48,195-79 is held under objection.

43. *General Remarks*

Many of the observations made and the objections raised in this report are avoidable ones provided the rules governing the incurring of expenditure had been followed strictly. As already discussed in Para 30, some of the objections are due to absence of specific rules framed by the University, governing the modes of expenditure and financial limits within

42. The University Engineer will be advised to produce the work bills with the connected measurement books.

43. The required action will be taken to frame the special rules governing expenditure by physical Education Dept. and Examination Dept.

Observations

which such expenditure can be incurred for some specific activities which cannot be governed by the existing rules. This also applies to the expenditure to be incurred in connection with the conducting of examinations. Therefore, it is suggested that special rules governing the various activities as stated above may be framed and got approved by the authorities competent, so that similar nature of objections can be avoided in future.

Reply

M. SUBRAYA MAIYA
Assistant Controller (Audit) Special Circle
Bangalore.

ANNEXURE-3

Statement Showing the Expenditure incurred on Several Development schemes of Bangalore University during the Year 1970-71 out of Development Grant of Rs. 19 Lakhs received during 1970-71

Sl. No.	Name of the Scheme	G. O. Approving the Scheme	Expenditure incurred	Remarks
1.	Administrative building at new campus	G. O. No. ED 76 MUN 69	2,54,922-62	
2.	Water supply to new campus 19-7-68	G. O. No. ED 66 MUN 68 dated	28,624-50	
3.	Electricity to new campus	-do-	11,094-50	
4.	Roads and drainage to new campus	G. O. No. ED 76 MUN 69 dated 15-4-69	98,845-12	
5.	Construction of Gandhi Bhavan	G. O. No. ED 8 MUN 69 dated 22-2-69	11,443-05	
6.	Further development in Engineering (staff and equipment) 50% share	G. O. No. ED 11 MUN 67 dated 1-3-67	1,34,152-68	50% State share
7.	Five year integrated course in Architecture	-do-	33,364-56	50% State Share
8.	Health Centre at New Campus	G. O. No. ED 165 MUN 69 dated 6-10-69	24,202-87	
9.	Canteen building at new campus	G. O. No. ED 13 MUN 70 dated 27-6-70	50,384-04	50% State Share
10.	Staff quarters at New Campus	G. O. No. ED 193 MUN 69 dated 12-4-71 and No. ED 193 MUN 69 dated 23-7-70	90,102-57	-do-
11.	Arts and Humanities Block		1,93,372-62	G. O. sanctioning the scheme yet to be received Approval of Govt. not yet received. 25% State Share
12.	Men's Hostel at New Campus		67,005-07	
13.	Women's Hostel at New Campus	G. O. No. ED 45 MUN 71 dated 13-4-71	5,864-48	
14.	Land Acquisition	G. O. No. ED 13 MUN 66 dated 1-12-66 and No. ED 147 MUN 68 dated 27-1-69	6,00,000-00	
15.	Nursery and Horticulture		16,720-25	G. O. sanctioning the scheme yet to be rec
			Total	16,20,098-93
ABSTRACT				
Opening Balance			4,00,485-43	
Amount received during the year			19,00,000-00	
			23,00,485-43	
Amount spent during the year			16,20,098-93	
			6,80,386-50	
1st quarterly grant G. O. No. ED 98 MUN 70				... 4,75,000-00
II & III -do- G. O. ED 98 MUN 70 dated 5-2-71				... 9,50,000-00
IV -do- G. O. ED 98 MUN 70 dated 30-3-71				... 4,75,000-00

List of work bills with Measurement Books and Connected files which were not Produced to Audit in respect of work Executed 1970-71 by Bangalore University

Sl. No.	B.R. No. & date	Name of the Contractor	Name of the work	Est. No. etc.	Bill No.	Amount
1	2	3	4	5	6	7
1	17103 31-3-70	T. R. Ranganna	Certain improvements to new block	LA 69-70 dated 8-4-70 Rs. 1850	I E Final	1,662 64
2	17296 31-3-70	B. K. Venkatesh	Spl. repairs to C.C.B. Silver Jubilee Sports Pavilion	Est. 2163 00	I E Final	1,875 13
3	17376 31-3-70	—do—	Prdg. addnl. gaps in the Dining hall	1955 00	—do—	1,074 63
4	17349 31-3-70	P. Siddaramappa	A. R. to Bangalore University Library (69-70 work)	6537 25	—do—	5,803 26
5	12605 31-12-70	M. Nagappa	A. R. of Extensions, New block, Bangalore University Hostel.	VCE Host Est. 10 70-71 29-12-70	—do—	6,468 33
6	12604 31-12-70	—do—	—do—	—do—	—do—	8,693 00
7	17856 19-3-71	P. Siddaramappa	A.R. to Centenary Lib.	—do—	—do—	3,693 88
8	18413 26-3-71	B. K. Venkatesh	A.R. to Ladies Hostel	—do—	—do—	2,000 00
9	18412 26-3-71	—do—	A.R. to Maths. Block	—do—	—do—	7,352 05
10	18405 26-3-71	—do—	A.R. to Physics Dept.	—do—	—do—	5,386 39
11	18410 26-3-71	V. Anandamma	A.R. to old Library	—do—	—do—	2,473 77
12	18988 31-3-71	M. Nagappa	A.R. of extension office Wing, U.C.E.	3640 00	—do—	1,625 08
13	18990 31-3-71	—do—	A.R. of I & II floor	2000 00	—do—	1,872 10
14	19000 31-3-71	—do—	A.R. to Elce. Lab.	5600 00	—do—	3,418 39
15	18992 31-3-71	H. S. Basavaraj	A.R. to Natural Science block	7165 00	—do—	6,565 00
16	18991 31-3-71	—do—	A.R. to Botany block	2500 00	—do—	2,171 89
17	18984 31-3-71	—do—	Central College Hostel, block I		—do—	2,316 30
18	18985 31-3-71	H. S. Basavaraj	A R to Central College Hostel Block		I. E. final	1,655 95
19	19005 31-3-71	T. Ranganna	A R to Engg. College Old Hostel	3400 00	do	3,144 80
20	19001 31-3-71	—do—	A R to Engg. College Main Building	12860 00	I. E. Part	6,701 14
21	19012 31-3-71	P. Devaraj	A R to Engg Carlton House	4700 00		3,227 33
22	19006 31-3-71	Jai Hind Sanitary works	A R to V. O. E. Hostel.		I EFL	2,330 06
23	19018 31-3-71	—do—	A R to Central Block of C. C. Bldg.		do	1,044 64
24	16576 to 81	G. Shivarudrappa	Renovation to Carlton House	L 1-22-70-71 8-5-70	I EFL	11,861 33

25	1562	12-5-70	M/s Kusum Electricals	Prag. Decorative Flourescent fitting, fans etc.	L 1-94-69-70 22-4-70	I EFL	2,323	00
26	17295	31-3-70	Narayanan R	Prag. partition & water closets in the Academic Section	L 12 Est 70-71	do	3,324	13
27	12606	31-12-70	C. Shivarudrappa	Providing park & flagging in the ladies club at cerlton House	Est 1070-71 28-12-70	do	1,678	00
28	11611	11-12-70	M/s Bangalore Constn. Co.	Próviding Chip Carpetting to the approach road of Carlton House	U. E. cc Est 9 70-71 11-12-70	do	9,900	00
29	16821	3-3-71	M/s. Kusum Electricals	Elec. works to Physics Dept.	I. E. Part	I E Part	2,758	00
30	16820	3-3-71	M/s. Pushpa Electricals	Eléc. works Geology Block, Maths Bldg.	do	do	1,354	50
31	16723	2-3-71	M/s Prabhakar Eectrical	Elec. works Maths Bldg.			2,475	00
32	17109	31-3-30	Jai Hind Sanitary works	Prdg. waste Water connection to the 1st floor of Natural Science	L 1 17 70-71 27-4-70	I EFL	1,056	08
33	1446	5-5-70	M/s Prabhakar Electricals	Prdg. Elec. light and Black Boards fitting to Hall. newly built maths Lec.			4,581	45
34	2139	23-5-70	M/s Manjunath Electricals	Providing to the extended portion of Prasanna Kumar Block.	L 1 Est 69-70 25-2-1970		4,320	38
35	17304	31-3-70	Jai Hind Sanitary works	Spl. Repairs to C.C B.		I. E. Final	1,857	29
36	4436	14-7-70	Prabhakar Elec. Stores	Prdg. Heating plugs	L 190 69-70 17-4-70	I. E. part	5,264	50
37	7120	8-9-70	Rama Rao S K	Urgent Repairs & fittings to old chemistry lab.	L 170 70-71 17-7-70	I. E. Final	6,530	29
38	7778	19-9-70	Jagannath Electricals	Electrical fittings canteen bldg. at new campus.	UE cc. 15-70-71 dated 18-9-70	I. E. part	1,996	25
39	8204	25-9-70	Kusum Elec. Stores	Prdg. Elec. Fittings to old chemistry block.	—do—	do	1,862	20
40	17104	31-3-70	Ranganna T.	Renovation to Room 203	—do—	do	1,067	27
41	17120	31-3-70	Devaraj & Co.	End. Asst. Engrs. Office Varandha	—do—	do	1,161	98
42	17118	31-3-70	—do—	—do—	—do—	do	1,047	00
43	888	27-4-70	Rama Rao S. K.	Water supply works	L 1-15 70-71 28-4-70	do	1,353	63
44	889	27-4-70	—do—	—do—	—do—	do	1,743	13
45	1126	29-4-70	Jagannath Elec.	Providing Elec. fittings to I & G Floor Mech. Eng.	L 27 67-68 26-4-70	do	2,612	00
46	17122	31-3-70	Devaraj & Co.	Certain improvements Lab. to Chem. Dept. Stores.	L 15 70-71 13-5-70	do	3,076	83
47	17119	31-3-70	—do—	Accommodation to the UCE House Co-op. Society E. Housing Wing,	L 15 70-71 4-5-70	do	1,434	04

1	2	3	4	5	6	7
48	9460 27-7-70	Jagannath Elec.	Prov. Elec. fittings to I EG floor Mech. Lab.	150 L 27 67-68 26-4-70	II E. Part	5,150 90
49	7398 14-9-70	Kusum Elec. Stores	Fixing overhead tank to Mech. Eng. Lab.	L 143 68-69 11-12-78	I E. Part	2,232 00
50	9497 21-10-70	Venkatesh B. K.	Urgent repairs to Veg. mess of CCB. Hostel Bldg. to accommodate Kannada E; Stat. Dept.	VE cc 7 70-71 28-9-70	I E. Final	1,044 90
51	9939 28-10-70	Vidyut Engg	Rewiring decorated wires prdg. cir cuits to Machinешop	L 59 68-69 527 275 19-9-69	I. E. Final	8,400-00
52	9182 13-10-70	K. B. Krishnappa	Constra of Str Lab	L. 13 6168-69 12-8-68 Final		1,518-19
53	13668 21-1-71	K. Basavaraje Gowda	Urgent Repairs to roof of M c Shop			2,677-33
54	19031 31-3-71	Vidyut Engg. Co.	Renoving Decorative Elec cables & prdg. Elecl. Fittings to M c. shop	U. E. Ele 70-71 1301 28-9-70	II E. Part E. E Fl.	1874-75 1856-03
55	19007 31-3-71	S. K. Rama Rao	Providing common bath room facili- ties to Teaching staff	L1-56 68-69	-do-	1278-50 2,283-89
56	8569 28-9-70	Prabhakar Elec. stores	do Elec. lights to P. G. Course Department of edn.	14136 13-2-69 —do—	II E. part	3,116-00 4,488-14
57	9930 28-10-70	B. K. Venkatesh	Prdg. fixing steel grills etc. by the side of the Uni. Library.	III E part 48 Est 68-69	III E Part	1,356-02
58	9940 28-10-70	Kusum Electricals	Prdg. Elecl. Flourescent fittings. Hea- ting wall plugs etc. old Chem. Dept.	dated 21-8-69	I E. Fl.	2,510-00
59	11116 28-11-70	-do-	-do- Chemistry block	2,253	I E. Final	1,700-00
60	13020 8-1-71	B. K. Venkatesh	Renovation to Geology block			
61	14729 4-1-71	Kusum Elec.	Reconditioning the damaged St. light fittings in the C. C.B.			
62	15210 11-2-71	S. K. Rama Rao	M/s fittings to Ladies common room in the Department of Chemistry.			1,48,195-79